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ABSTRACT

This report provides 1995-96 financial information on 21 degree granting universities and related institutions which receive grants from the provincial government of Ontario, Canada. The report first explains the general guidelines and reporting requirements used in compiling the information; the principles of fund accounting involved; and the definitions of the types of funds, revenue sources, operating expenses and the various objects of expense. Tables of data are presented with summary information for all institutions including: (1) combined revenues and expenses and changes in fund balances; (2) revenue and additions by source and type of fund; (3) expenses (all expendable funds) by object and type of fund; (4) actual operating expenses by object and functional area; (5) general funds changes in appropriated fund balances; and (6) enrollment and basic income units in 1995-96. Other tables present percentage analyses of the reported revenues and expenses. Financial data for the following individual schools are provided: Brock University, Carleton University, University of Guelph, Lakehead University, Laurentian University, Algoma University College, Nipissing University, Le College Universitaire de Hearst, McMaster University, Ontario College of Art, Ontario Institute for Studies in Education, University of Ottawa, Queen's University, Ryerson Polytechnic University, University of Toronto, Trent University, University of Waterloo, University of Western Ontario, Wilfrid Laurier University, University of Windsor, and York University. (JLS)

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ED 404 952

FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1995-96

Volume I - Universities

Council of Finance Officers
Universities of Ontario

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COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1995-96

Volume I - Universities

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1997 01 30

The Honourable John Snobelen
Minister of Education and Training
22nd Floor, Mowat Block
900 Bay Street
Toronto, Ontario
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Dear Minister:

On behalf of the Council of Ontario Universities, I am pleased to submit to you the *Financial Report of Ontario Universities 1995-96*. It provides accountability to the Province of Ontario for funds received by the 43 provincially assisted universities and colleges during the 1995-96 fiscal year and is the latest in an annual series of reports dating back more than a quarter of a century.

The *Financial Report of Ontario Universities 1995-96* provides detailed financial information within a prescribed format which utilizes consistent reporting categories and definitions, as developed by the Council of Finance Officers - Universities of Ontario.

Volume I of this report provides financial information on 21 degree granting universities and related institutions. Volume II provides financial information on 22 church-related colleges, universities and seminaries.

I trust that the *Financial Report of Ontario Universities 1995-96* will be of assistance to your Ministry.

Sincerely,

Bonnie Patterson

Bonnie M. Patterson
President

COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
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REPORT OF THE
COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
FOR THE FISCAL YEAR ENDED 30 APRIL 1996

This report has been compiled from submissions prepared by each of the provincially-assisted universities and colleges in Ontario. Those submissions have been prepared in accordance with Guidelines established by the Council of Finance Officers - Universities of Ontario. The Guidelines and reporting forms are generally consistent with those followed in previous years in the publication of the *Financial Report of Ontario Universities*.

The Guidelines and reporting forms are generally consistent with those followed in previous years in the publication of the *Financial Report of Ontario Universities*. The only significant revision for the 1995-96 fiscal year is that the costs associated with lump sum payments on termination of employment are reported on Table 1, line 3. The costs associated with lump sum payments which are covered by pension surpluses are not reported, except to the extent that Net Reconciling Items, Table 1, line 5, may be affected.

Volume I of this report provides financial information on the provincially-assisted universities of Ontario. Volume II provides information on those universities' church-related, federated or affiliated colleges, universities or seminaries.

It should be noted that this publication does not follow the recommendations of the Canadian Institute of Chartered Accountants with respect to pension costs and the accrual of vacation pay. It also should be noted that, of the 43 universities and federated and affiliated colleges included in the *Financial Report of Ontario Universities 1995-96*, 38 reported financial information for the 12 months ending 30 April 1996. The remaining five institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Art & Design	May 31, 1996
Ryerson Polytechnic University	March 31, 1996
McMaster Divinity College	December 31, 1995
Knox College	December 31, 1995
Wycliffe College	May 31, 1996

Attention is directed to the General Caveat which follows. The Council of Finance Officers - Universities of Ontario would welcome comments and suggestions on this report.

Chair - Committee on Financial Reporting
Council of Finance Officers - Universities of Ontario

Chair - Council of Finance Officers
Universities of Ontario

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GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 5 OF VOLUME I REFLECT THESE ADJUSTMENTS.

GUIDELINES

I INTRODUCTION

A. University Accounting Procedures

The accounts of universities are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes in fund balances reported in an institution's financial statements may also have occurred as a result of approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are a means by which fund balances are committed or reserved for future use, e.g. encumbrances. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the changes arising from revenues and expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting

For purposes of reporting, all funds have been identified as being either expendable or non-expendable. Expendable funds have been identified as being either general or restricted. General funds are subdivided into operating, other (non- credit) and ancillary enterprises while restricted funds include sponsored research, trust and endowment and capital. In addition, expenses of the operating fund are further segregated into operational (functional) areas. Non-expendable funds generate investment income, which may be utilized for various purposes, but the principal of the funds cannot be expensed.

Expenses are to be reported in the same fund or functional area as the source of revenue. Normally, the criteria for reporting a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used for the financial statements of an institution. When revenue and expense are classified differently by an institution, the guidelines specifically require that they be reported according to its instructions, regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university. However, the opening and closing fund balances shown on Table 1 of each institution's report must reflect the balances shown on the institution's audited financial statements.

C. Submissions

A separate report is filed covering each federated or affiliated institution such that information can be included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Fund Concept

The concept of fund accounting distinguishes between those funds which are expendable and those which are non-expendable. Expendable funds are further grouped as either general or restricted with additional sub-groupings within each category.

General expendable funds, including operating, other (non-credit), and ancillary enterprises, should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted expendable funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances.

B. Revenues and Expenses

1. **Net Reporting** - The net reporting approach is used by the guidelines because it best reflects the major operations of the university. Therefore, revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted against the objects of expense related to the generation of these revenues. However, profits included in these revenues should not be netted against expense but rather shown as miscellaneous revenue.

Examples of *revenues which must be netted* are:

(a) computer service sales to outside organizations. The cost of the academic computer centre should primarily reflect the centre's cost of the educational service. The recovery of revenue is merely an assistance to the financing of this facility.

(b) sale of central services (e.g., power, heat, etc.) to external organizations. The sale of power, heat, etc. may reflect an oversized facility when related to university use only and which, if included at gross, would distort the significance of this expense.

(c) medical salaries recovered from the Ontario Ministry of Health;

(d) payments for teaching or administrative services between universities and affiliated institutions. To prevent the double counting of costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items;

(e) physical plant costs recovered from external sources; and

(f) revenues from university employees or outside organizations for the use of athletic facilities.

Examples of *revenues which must not be netted* against expenses are grants, student fees, and ancillary revenue.

2. Internal Cost Allocations and Cost Recoveries

A particular fund or function may incur costs which properly should be charged or allocated to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to ancillary enterprises and sponsored research, or printing costs transferred by the printing department to individual departments. The use of interfund transfers would be inappropriate in these cases.

Two methods are available for transferring expenses from one fund or function to another. The direct approach of modifying the applicable line items should be used where specific expense identification is possible. *This method should be used as much as possible.* It is acceptable that this allocation be made on a "best-estimate" basis. Where specific expense identification is not possible, the alternative method is the use of the object of expense "internal cost allocation"; e.g. allocation of computer costs.

3. Gifts-in-Kind

These must be reported as *both* revenue and expenses within the appropriate fund or function.

4. Debt Servicing and Retirement

Where funding for debt servicing and retirement is financed by a specific government grant (i.e. from the Ontario Financing Authority - OFA), both the revenue and offsetting expenses are to be excluded. These amounts are to be reported in the space provided at the bottom of Table 2 as supplemental information.

Principal and interest repayments associated with ancillary enterprises are to be appropriately included as expenses of ancillary enterprises. This treatment emphasizes their fully-costed nature and assists in matching expenses with revenues.

C. Appropriated Funds

Expenses, which have been funded from reserves or appropriations in the financial statements of a university, should be reported as expenses. Amounts transferred to create or increase a reserve or appropriation account should *not* be reported as expenses.

Similarly, fund transfers to eliminate or reduce a reserve or appropriation account should not be included as revenue or netted against expenses. Instead, these transfers are shown on Table 1.

For example, provisions for the replacement of assets are considered to be transfers to reserve or appropriation accounts and, consequently, are not to be reported as expenses.

III DEFINITIONS

A. Funds

1. General Expendable Funds

General Expendable Funds account for the general operational costs of the university financed by fees, grants and other general income.

(a) *Operating* - this fund accounts for the costs of instruction, research other than sponsored or contract research, academic support services, library, computing, student services, administrative services, plant maintenance and other operating expenses of the university financed by fees, grants and other general income.

(b) *Other (Non-Credit)* - this fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.

(c) *Ancillary Enterprises* - these operations reflect services provided as supplementary to the primary function of instruction and research. Although an integral part of the institution's total operations, they are reported separately.

Ancillary operations are typically provided on a "fee for service" basis and include revenues and expenses of "sales producing", non-teaching areas, such as the bookstore, food services, residences, parking, university press/publishing, property rentals, university facility rentals, theatres and conference centres.

Where services are provided to other departments in the university, revenues from those services should be netted against expenses.

Expenses for furniture and equipment and capital debt repayment borne directly from ancillary enterprise revenue are to be shown in this fund in their respective objects.

2. **Restricted Expendable Funds**

Restricted Expendable Funds account for resources that may be used for current purposes, but with some degree of limitation as to the exact use.

(a) *Sponsored Research* - this fund accounts for all research activities and contract research funded from government and private sources.

(b) *Trust and Endowment* - this fund accounts for expendable gifts, benefactions, grants available for special purposes (other than operating, research, or capital), and interest earned on non-expendable gifts, in accordance with donors' intentions.

(c) *Capital* - this fund accounts for grants and monies available for capital purposes, including building programs, acquisitions of major equipment, and major renovations. Capitalization of and equity in fixed assets (e.g. equipment, library acquisitions) are not part of the expense and the fund balance respectively.

3. **Non-Expendable Trust and Endowment Fund**

This fund accounts for the capitalization of gifts which cannot be spent and the capitalization of revenues.

B. Revenue Sources

1. **Government Grants and Contracts** - this object will include all grants and contracts from the Ministry of Education and Training and other Ontario government departments and agencies, federal and municipal governments and governmental agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government" grants and contracts. Government grants received by a university on behalf of its affiliates should only be reported as revenue by the affiliate to avoid double counting.

(a) Ontario Ministry of Education and Training

(i) MET Formula Grants - includes basic grant only.

(ii) MET Extra Formula Grants - includes only:

- northern grants
- bilingualism grants
- differentiation grants
- other supplementary as recommended by OCUA.

(iii) MET Other Grants - includes:

- teacher education
- off-campus programme
- grant in lieu of municipal taxes
- second language and francophone grants
- capital grants including capital advances from the Ontario Financing Authority (OFA)
- university excellence fund
- university student residence program.
- nurse practitioners program

(b) Other Ontario Grants - include Capital and other grants received from other provincial ministries; e.g. grants and contracts with Centres of Excellence, OMAF grants for Guelph, and energy management grants. While some of these grants may be administered by MET, the "Source of Funds" may be other than MET and, therefore, should be reported here rather than under the previous (iii).
Note: Where the university, providing an accounting service for a Centre of Excellence, receives funds, those funds should not be included in these reports. If there is an administrative fee, it should be reported as income.

(c) Federal

This will include all grants from the Government of Canada or its agencies.

(d) Municipal

Include all grants received from municipalities.

(e) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. **Fees**

(a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are included.

(b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are *not* recognized by the institution for the purposes of granting credit.

(c) Miscellaneous - includes all other fees charged to students, including room and board charges, health services, athletics, OUAC application fees, charges for deferred or instalment payment, late registrations, and lockers, but excluding fees collected and turned over to student-controlled and administered areas such as Student Councils or Federations.

3. **Borrowings** - this category includes only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. **Donations** - includes amounts and gifts-in-kind received from individuals, companies, foundations, charitable institutions, associations, and societies which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations.

5. **Non-Government Grants and Contracts** - includes amounts received from individuals, corporations, foundations and associations for which no tax receipts are provided and which are not considered as charitable donations for tax purposes. Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product, such as a piece of equipment, provision of a service, or a report.

6. **Sales of Services and Products** - includes external receipts from sales in ancillary enterprises, excluding room and board charges to students. Revenues associated

with services to other departments within the university should be netted against the appropriate objects of expense.

7. **Investment Income** - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted. Interest charged to student loans or other non-tuition fee accounts receivable should be allocated to investment income.

8. **Miscellaneous** - include any form of revenue not identified in the above categories of revenue.

C. Operating Expenses - Functional Areas

1. (a) **Instruction and (Non-Sponsored) Research - Excluding Medicine** - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

   (b) **Instruction and (Non-Sponsored) Research - Medicine** - this functional area includes all direct costs of the Faculty of Medicine. These costs are to be shown net of recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds), that is they are to be deducted before expenses are entered on the report and not as a lump sum offset or as revenue. The expenses of *all* other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown under 1 a).

   Research funded directly from the university's operating revenues should be reported in this function.

2. **Library** - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.

3. **Central Computing and Communications** - only expenses for central computing and communication facilities are recorded in the functional area "central computing and communications".

   A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, are budgeted and administered under a central management. This is usually seen as a university resource providing a centralized support service to the institution's instruction, research and administrative areas.

This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area. For example, a computing facility in the library to provide library computing should be included in the Library function.

Communications includes the costs of telephone equipment rental, acquisition and switchboard, including related personnel and other costs.

If an institution employs a charge-out system for central computing time or telephone equipment usage, the expenses should be drawn together and reported under this column. Where an allocation of costs to other funds is to be reflected, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers (e.g., charges made to the Sponsored Research Fund). Thus the function will show the *net* cost to the operating fund.

4. **Student Services** - this functional area includes the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; both intramural and intercollegiate athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; student centre costs and student awards administration.

   If any of the foregoing activities are carried as ancillary enterprises on the financial statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes. These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

   Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. **Administration** - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-presidents, the registrar and admissions (including student recruitment and high school liaison), research administration, space planning, board and senate

secretariat, finance and accounting, personnel, central purchasing, receiving and stores, institutional research, and general university memberships, e.g. COU, AUCC, CAUBO.

If purchasing, receiving and stores are centralized, then these expenditures should be included under Administration. If these services are not centralized then these expenditures should be included in the various functional areas.

6. **Physical Plant** - this functional area reflects costs related to the physical facilities of the university, including the following:

(a) Physical Plant Administration - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.

(b) Building Maintenance - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.

(c) Custodial Services - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

(d) Utilities - costs of heating, cooling, light and power, gas, water, and any other utilities necessary for the operation of the physical plant.

(e) Landscape and Grounds Maintenance - operation and maintenance of campus landscape and grounds.

(f) Security and Traffic - costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(g) Other - services and costs which are often the responsibility of Physical Plant Departments, such as:

(i) Hauling, moving and storing of furniture for other departments.

(ii) The costs of courier services, mail services, postal services, porters, or services requiring technical direction at the time of performance which are usually provided by the department having specific jurisdiction.

(iii) Property taxes and other municipal assessments.

(iv) Vehicles.

(v) Unabsorbed physical plant costs relative to chargeouts, not recovered from departmental work orders.

(vi) Property and liability insurance.

(vii) Renovations, alterations and major repairs.

(viii) Costs of renting space and land together with property taxes paid thereon.

Costs reported should represent the total operating costs of the physical plant function as defined in the Guidelines and may not, therefore, necessarily reflect how they are reported in a university's financial statements.

Note: Central purchasing, receiving and stores are to be recorded in the function Administration. For further explanation, see the definition of the functional area Administration.

7. **Other** - this area is used for all other operating expenses including the development office, alumni office, public relations, and the administration of the occupational health and safety programme, including the disposal of hazardous wastes. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and liability insurance which are reported under the physical plant function).

D. Object of Expense

1. Salaries and Wages

(a) Academic Ranks - this object includes salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.

(b) Other Instruction and Research - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are included.

(c) Other Salaries and Wages - this object reflects all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

Note: Salaries paid from Sponsored Research funds are to be shown in that Fund column in the appropriate object line.

2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group life insurance, salary continuance insurance, dental plans, cost of Workers' Compensation and the Employer Health Tax, free tuition, unemployment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside negotiated amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

3. **Library Acquisitions** - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

4. **Equipment and Furniture** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, and maintenance equipment. Instalment payments, as a result of external and internal financing, lease purchase computer contracts, and installation costs are included.

5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, office supplies, and computer software packages.

6. **Cost of Goods Sold** - this object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale *only*. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the *total* costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, amortization, installation, and maintenance costs are reported in this object.

8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

   Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Renovations and Alterations** - this object includes all expenses for renovations and alterations to existing university space. If externally contracted, these expenses are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should both be reported in this object.

10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations, alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and *not* under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. **Scholarships, Bursaries, etc.** - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission, prizes and awards.

Note: This expense is to be displayed under the "Student Service" functional area of operating expenses on Table 4.

12. **Principal and Interest Repayments** - this object reflects all principal and interest repayments on university debts. Even though the institution's financial statements may reflect the repayment through the Capital fund, the repayment should appear under the appropriate fund (i.e. either Operating or Ancillary). As noted previously, the Ontario Financing Authority (OFA) repayments (both principal and interest) are to be excluded and reported separately as supplemental information.

13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. **Buildings** - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. **Internal Cost Allocation** - this object is intended *only* for internal transfers of costs among funds and not between functions within the Operating fund. Wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund and this object *should not be used for reporting expediency*. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects of the other fund.

    Within the Total Operating Expenses *all* objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". This object of expense will not be used in respect to the Physical Plant functional column. On Table 3 of the report forms, this object of expenses *must* cross-add to Nil.

E. Tables

1. **Table 1 - Combined Revenue and Expense and Changes in Fund Balance** - this table is a statement, for each fund, designed to bring together, in summary form, total revenues and expenses to show the institution's net revenue and expense by fund, before and after interfund transfers and appropriations. The table also reconciles the institution's financial results as classified according to the guidelines with those reported on the institution's audited financial statements. Finally, the table reports the institution's fiscal year opening and closing balances by fund.

   Total Revenue and Additions reflects the totals reported on Table 2. Total Expense reflects the totals of all expenses reported on Table 3. The costs associated with lump sum payments on termination of employment should be reported on Table 1, Line 03. The costs associated with lump sum payments which are covered by pension surpluses are not to be reported, except to the extent that Net Reconciling Items, Table 1, Line 05 is affected. Net Revenue (Expense) reflects the difference between Total Revenue and Additions and Total Expense (adjusted by any lump sum payments). Net Reconciling Items reflects the net adjustment required to make the Increase (Decrease) For the Year per COFO-UO Report agree with the institution's financial statements. This adjustment is necessary when revenues and expenses, as defined by the Guidelines, are different from the way an institution reports its revenues and expenses on its financial statements. Interfund Transfers reflect transfers between funds where expenditures in one fund are financed by revenue of another fund and are offsetting. Net Variation in Appropriations reflects the net amount of increases and decreases in the institution's appropriations as defined by the Guidelines and shown on Table 5.

   The Balance - Beginning of Year per Financial Statements - reflects the institution's opening balance in each fund at the beginning of the fiscal year. The Balance - End of Year per Financial Statements - reflects the Balance - Beginning of Year - plus or minus the increase/decrease for the year and must agree with the closing fund balances shown on the institution's financial statements. The equity in an institution's fixed assets is not considered part of the fund balances for the purpose of the report and will not, therefore, be included in opening and closing balances of the Capital fund.

2. **Table 2 - Revenue and Additions by Source and Type of Fund** - this table reports the institution's total revenue and additions by type of fund and source for the current fiscal year. The sum of revenues and additions of each fund is carried forward to the appropriate line item on Table 1.

3. **Table 3 - Expenses (All Expendable Funds) by Object and Type of Fund** - this table reports the institution's total expenses by type of fund and object of expense for the current fiscal year. The sum of expenses of each fund is carried forward to the appropriate line item on Table 1.

4. **Table 4 - Actual Operating Expenses by Object and Functional Area** - this table reflects, in further detail, the objects of expense (as reported for the Operating fund on Table 3) by various functional areas.

5. **Table 5 - General Funds Changes in Appropriated Fund Balances Per Financial Statements** - this table itemizes the increases and decreases in the institution's appropriations as classified by the Guidelines. Appropriations are a means by which Operating or Ancillary funds may be committed or reserved for specific future purposes in accordance with institutional policy.

   This table also provides a Reconciliation of the Net Variation in Appropriations, as defined by the Guidelines, with the net change reported in the institution's audited financial statements. Finally, the table shows the fiscal year's opening and closing appropriated balances, as reported on the institution's audited financial statements.

   An Increase in appropriated funds is caused by an appropriation of current funds for use in future years. A Decrease in appropriated funds is caused by expending funds appropriated during previous years.

   The table groups appropriations of operating funds into the following six categories:

   1. Provision for repairs, renovations and replacement of physical assets in future years.

   2. Purchase order commitments representing funds set aside to pay for materials and services ordered but not received in the current year.

   3. Budget appropriations carried forward for specific budgetary purposes in subsequent years. These can arise from commitments, to various budget centres, to allow the complete or partial carry-forward of budgeted funds where it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year.

   4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies.

5. Unexpended pension contributions which arise from compliance with the *Handbook* of the Canadian Institute of Chartered Accountants.

6. Finally, an "Other" category is employed to report various types of appropriations which are not defined in the preceding categories. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the final "Other" category, are also reported for ancillary enterprises.

SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,809,655	0	58,656	503,008	0	3,371,319	702,410	228,196	98,782	4,400,707	113,988
2. TOTAL EXPENSE (FROM TABLE 3)	2,714,639	0	57,812	487,721	0	3,260,172	717,171	151,669	124,989	4,254,001	0
3. LUMP SUM PAYMENTS	76,915	0	6	1,175	0	78,096	0	128	0	78,224	0
4. NET REVENUE (EXPENSE)	18,101	0	838	14,112	0	33,051	-14,761	76,399	-26,207	68,482	113,988
5. NET RECONCILING ITEMS	-10,091	0	443	-5,202	0	-14,850	-813	-4,191	-12,314	-32,168	9,482
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	8,010	0	1,281	8,910	0	18,201	-15,574	72,208	-38,521	36,314	123,470
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-16,942	0	-454	-10,945	0	-28,341	12,352	-38,908	52,955	-1,942	1,942
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-3,408	3,673	0	-2,198	1,933	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-12,340	3,673	827	-4,233	1,933	-10,140	-3,222	33,300	14,434	34,372	125,412
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-61,409	195,534	11,292	-10,314	22,188	157,291	241,521	255,771	27,715	682,298	856,097
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-73,749	199,207	12,119	-14,547	24,121	147,151	238,299	289,071	42,149	716,670	81,509

Note: In addition to the above revenue and expenses, $28,588 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	1,496,658	0	0	1,496,658	0	0	0	1,496,658	0
(II) EXTRA FORMULA	207,075	0	0	207,075	0	0	0	207,075	0
(III) OTHER MET GRANTS	109,957	1,346	4,415	115,718	7,889	2,352	44,042	170,001	0
(B) OTHER ONTARIO GRANTS	57,637	3,331	665	61,633	109,781	5,109	750	177,273	0
TOTAL ONTARIO GRANTS	1,871,327	4,677	5,080	1,881,084	117,670	7,461	44,792	2,051,007	0
(C) FEDERAL	3,555	1,083	779	5,417	323,677	7,092	10,657	346,843	0
(D) MUNICIPAL	27	0	31	58	804	813	791	2,466	0
(E) OTHER	309	0	0	309	11,771	736	300	13,116	0
2. FEES (A) TUITION CREDIT	744,393	0	0	744,393	0	0	0	744,393	0
(B) TUITION NON-CREDIT	0	49,077	0	49,077	0	0	0	49,077	0
(C) MISCELLANEOUS	73,072	563	181,741	255,376	0	0	3,362	258,738	0
3. BORROWINGS	0	0	0	0	0	0	6,176	6,176	0
4. DONATIONS	21,599	426	871	22,896	16,258	96,253	19,502	154,909	56,793
5. NON-GOVT. GRANTS & CONTRACTS	8,119	561	245	8,925	219,826	18,579	4,839	252,169	5
6. SALES OF SERVICE AND PRODUCTS	0	0	301,666	301,666	0	0	0	301,666	0
7. INVESTMENT INCOME	53,666	329	2,190	56,185	9,008	88,822	3,757	157,772	51,836
8. MISCELLANEOUS	33,588	1,940	10,405	45,933	3,396	8,440	4,606	62,375	5,354
TOTAL	2,809,655	58,656	503,008	3,371,319	702,410	228,196	98,782	4,400,707	113,988

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $129,126,186 to the provincially-assisted universities to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

TABLE 2A

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1991-92 to 1995-96

	1991-92	1992-93	1993-94	1994-95	1995-96
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	63.1%	60.6%	58.3%	56.0%	53.3%
Extra Formula	7.9	7.7	7.8	7.5	7.4
MET Grants	3.2	4.3	3.9	4.2	3.9
Other	0.7	0.6	0.6	0.9	2.0
Total Ontario Grants	74.8	73.1	70.6	68.6	66.6
Federal	0.1	0.2	0.2	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.1	0.0	0.0	0.0
Fees					
Tuition Credit	20.1	21.4	23.3	24.8	26.5
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.5	1.6	2.4	2.8	2.6
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.4	0.5	0.5	0.5	0.8
Non-Government Grants & Contracts	0.4	0.2	0.2	0.3	0.3
Sales of Service & Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.6	1.8	1.8	1.7	1.9
Miscellaneous	1.1	1.1	1.0	1.2	1.2
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	67.4%	67.9%	64.9%	64.5%	65.3%
Other (including non-credit)	1.1	1.1	1.2	1.3	1.4
Ancillary Enterprises	10.9	11.1	11.7	11.8	11.7
Sponsored Research	14.6	14.9	16.7	17.0	16.3
Trust and Endowment	6.0	5.0	5.5	5.4	5.3
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	95.7%	96.8%	97.2%	98.2%	97.8%
Capital	4.3	3.2	2.8	1.8	2.2
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	957,423	6,906	0	964,329	67,692	11,798	0	1,043,819
(B) OTHER INSTRUCTION & RESEARCH	121,537	9,158	0	130,695	150,178	7,126	0	287,999
(C) OTHER SALARIES AND WAGES	786,234	12,704	111,167	910,105	152,292	25,010	0	1,087,407
TOTAL SALARIES AND WAGES	1,865,194	28,768	111,167	2,005,129	370,162	43,934	0	2,419,225
2. EMPLOYEE BENEFITS	268,268	2,519	16,618	287,405	37,039	5,145	0	329,589
TOTAL SALARIES AND BENEFITS	2,133,462	31,287	127,785	2,292,534	407,201	49,079	0	2,748,814
3. LIBRARY ACQUISITIONS	69,332	64	0	69,396	1,802	1,275	11,724	84,197
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	96,428	1,557	27,289	125,274	67,619	8,147	7,891	208,931
5. OPERATIONAL SUPPLIES AND EXPENSES	123,331	12,868	36,288	172,487	150,653	27,341	1,457	351,938
6. COST OF GOODS SOLD	0	0	140,912	140,912	0	0	0	140,912
7. UTILITIES	89,055	99	29,115	118,269	1,854	189	0	120,312
8. MUNICIPAL TAXES	17,476	0	2,769	20,245	0	0	0	20,245
9. RENOVATIONS AND ALTERATIONS	18,804	85	10,599	29,488	352	5,148	47,545	82,533
10. EXTERNALLY CONTRACTED SERVICES	38,552	839	37,125	76,516	10,014	898	572	88,000
11. SCHOLARSHIPS, BURSARIES, ETC.	44,235	198	0	44,433	4,114	44,250	0	92,797
12. PRINCIPAL AND INTEREST REPAYMENTS	9,398	0	50,542	59,940	0	38	2,181	62,159
13. LAND AND SITE SERVICES	185	0	0	185	26	7	639	857
14. BUILDINGS	0	0	575	575	0	0	52,330	52,905
15. MISCELLANEOUS	96,867	9,807	12,967	119,641	63,210	16,495	55	199,401
16. INTERNAL COST ALLOCATIONS	-22,486	1,008	11,755	-9,723	10,326	-1,198	595	0
TOTAL	2,714,639	57,812	487,721	3,260,172	717,171	151,669	124,989	4,254,001

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TABLE 3A

PERCENTAGE OF TOTAL EXPENSES

BY OBJECT OF EXPENSE AND TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1991-92 to 1995-96

	1991-92	1992-93	1993-94	1994-95	1995-96
I TOTAL EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	28.1%	28.1%	27.4%	26.9%	25.7%
Other Instruction and Research	6.8	6.8	7.5	7.1	7.1
Other Salaries and Wages	26.7	26.9	26.6	26.9	26.8
Total Salaries and Wages	61.6	61.8	61.5	60.9	59.6
Employee Benefits	8.6	9.1	8.3	8.5	8.1
Total Salaries and Benefits	70.2	70.9	69.8	69.4	67.7
Library Acquisitions	1.6	1.6	1.6	1.7	2.1
Equipment and Furniture, Purchase Rental and Maintenance	4.8	4.6	4.9	4.9	5.1
Operational Supplies and Expenses	8.2	8.4	8.2	8.5	8.7
Utilities	2.7	2.8	3.0	2.9	3.0
Municipal Taxes	0.5	0.5	0.5	0.5	0.5
Renovations, Alterations and Major Repairs	2.9	1.9	2.0	1.6	2.0
Externally Contracted Services	2.1	2.2	2.2	2.1	2.2
Scholarships, Bursaries, etc.	1.7	1.8	1.9	2.1	2.3
Principal and Interest Repayments	1.2	1.3	1.3	1.6	1.5
Miscellaneous	4.1	4.0	4.6	4.7	4.9
Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	68.3%	68.1%	65.5%	65.3%	65.7%
Other (including non-credit)	1.1	1.2	1.2	1.3	1.4
Ancillary Enterprises	11.2	11.6	11.7	11.6	11.8
Sponsored Research	15.1	15.3	17.6	17.5	17.4
Trust and Endowment	4.2	3.8	4.0	4.3	3.7
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	93.5%	96.5%	95.9%	97.4%	97.1%
Capital	6.5	3.5	4.1	2.6	2.9
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	880,098	77,325	957,423	0	0	0	0	0	0	957,423
(B) OTHER INSTRUCTION & RESEARCH	118,285	3,252	121,537	0	0	0	0	0	0	121,537
(C) OTHER SALARIES AND WAGES	242,693	62,677	305,370	96,650	55,060	57,398	129,658	116,061	26,037	786,234
TOTAL SALARIES AND WAGES	1,241,076	143,254	1,384,330	96,650	55,060	57,398	129,658	116,061	26,037	1,865,194
2. EMPLOYEE BENEFITS	174,569	17,044	191,613	15,066	8,139	7,678	20,718	20,189	4,865	268,268
TOTAL SALARIES AND BENEFITS	1,415,645	160,298	1,575,943	111,716	63,199	65,076	150,376	136,250	30,902	2,133,462
3. LIBRARY ACQUISITIONS	0	0	0	69,332	0	0	0	0	0	69,332
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	39,057	3,702	42,759	6,857	26,720	2,561	7,892	6,729	2,910	96,428
5. OPERATIONAL SUPPLIES AND EXPENSES	52,219	7,681	59,900	5,875	8,601	7,153	14,802	19,184	7,816	123,331
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	12,562	0	0	76,493	0	89,055
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	17,476	0	17,476
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	18,804	0	18,804
10. EXTERNALLY CONTRACTED SERVICES	4,165	1,560	5,725	1,021	1,333	1,791	2,273	24,162	2,247	38,552
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	44,235	0	0	0	44,235
12. PRINCIPAL AND INTEREST REPAYMENTS	3,181	0	3,181	62	0	774	443	0	4,938	9,398
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	185	0	185
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	40,094	2,538	42,632	944	3,971	6,581	12,971	11,717	18,051	96,867
16. INTERNAL COST ALLOCATIONS	616	-89	527	1	-49	140	-20,220	-2,204	-681	-22,486
TOTAL	1,554,977	175,690	1,730,667	195,808	116,337	128,311	168,537	308,796	66,183	2,714,639

TABLE 4A

PERCENTAGE OF OPERATING EXPENSES

BY OBJECT OF EXPENSE AND FUNCTIONAL AREA

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1991-92 to 1995-96

	1991-92	1992-93	1993-94	1994-95	1995-96
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	37.4%	37.1%	37.3%	36.1%	35.2%
Other Instruction and Research	5.2	4.9	5.1	4.6	4.5
Other Salaries and Wages	27.5	27.9	27.9	28.3	29.0
Total Salaries and Wages	70.1	69.9	70.3	69.0	68.7
Employee Benefits	10.4	10.9	9.9	10.3	9.9
Total Salaries and Benefits	80.5	80.8	80.2	79.3	78.6
Library Acquisitions	2.1	2.1	2.2	2.4	2.6
Equipment and Furniture, Purchase Rental and Maintenance	3.2	3.2	3.3	3.4	3.6
Operational Supplies and Expenses	4.8	4.6	4.3	4.6	4.5
Utilities	2.9	2.9	3.2	3.2	3.3
Municipal Taxes	0.6	0.6	0.7	0.7	0.6
Renovations, Alterations and Major Repairs	0.8	0.7	0.6	0.6	0.7
Externally Contracted Services	1.3	1.3	1.4	1.4	1.4
Scholarships, Bursaries, etc.	1.0	1.2	1.3	1.5	1.6
Principal and Interest Repayments	0.2	0.1	0.3	0.5	0.3
Miscellaneous	2.9	2.8	3.0	3.1	3.6
Internal Cost Allocations	-0.4	-0.5	-0.5	-0.7	-0.8
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.8%	64.4%	63.9%	63.8%	63.8%
Library	6.8	7.0	7.1	7.0	7.2
Central Computing and Communications	4.1	4.0	4.0	4.1	4.3
Student Services	3.9	4.4	4.4	4.7	4.7
Administration	6.6	6.7	6.7	6.3	6.2
Physical Plant	11.5	11.3	11.6	11.4	11.4
Other	2.2	2.3	2.3	2.7	2.4
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	6,671	12,290	67,782	93	16,078	54,359	157,273	7,236	0	948	8,184
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	7,145	15,447	54,082	363	13,909	63,224	154,170	5,492	0	759	6,251
3. OTHER	495	0	0	66	0	9	570	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	21	-3,157	13,700	-204	2,169	-8,856	3,673	1,744	0	189	1,933
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	14,249	22,066	120,415	3,492	22,909	12,403	195,534	16,576	0	5,612	22,188
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	14,270	18,909	134,115	3,288	25,078	3,547	199,207	18,320	0	5,801	24,121

TABLE 6

ENROLMENT AND BASIC INCOME UNITS (BIU's) IN 1995-96[1] (NOT TO BE RELATED TO FORMULA GRANTS)

	ENROLMENT			BIU's		
	UNDERGRADUATE FFTEs	GRADUATE[2] FTEs	TOTAL	UNDERGRADUATE[3]	GRADUATE[4]	TOTAL
BROCK	7,642.7	486.4	8,129.1	10,908.2	869.2	11,777.4
CARLETON	14,483.2	1,645.2	16,128.4	18,987.2	5,601.9	24,589.1
GUELPH	10,853.5	1,235.0	12,088.5	19,153.6	5,232.3	24,385.9
LAKEHEAD	6,270.5	208.8	6,479.3	8,741.8	654.8	9,396.5
LAURENTIAN	6,139.7	115.8	6,255.5	8,840.4	401.9	9,242.3
ALGOMA	558.7	0.0	558.7	614.4	0.0	614.4
HEARST	76.4	0.0	76.4	81.4	0.0	81.4
McMASTER	13,471.6	1,557.3	15,028.9	21,812.4	6,197.1	28,009.5
NIPISSING	2,064.2	33.3	2,097.5	3,047.0	63.0	3,110.0
OCAD	1,736.2	0.0	1,736.2	2,344.1	0.0	2,344.1
OISE	39.2	1,524.7	1,563.9	62.5	5,086.8	5,149.3
OTTAWA	16,537.5	2,388.3	18,925.8	25,743.9	7,808.7	33,552.6
QUEEN'S	12,846.2	1,727.8	14,574.0	22,240.4	6,904.7	29,145.1
RYERSON	15,299.6	0.0	15,299.6	25,545.8	0.0	25,545.8
TORONTO	36,491.0	5,451.8	41,942.8	57,882.6	22,155.7	80,038.3
TRENT	4,571.7	84.6	4,656.3	6,289.9	274.6	6,564.5
WATERLOO	15,172.6	1,422.5	16,595.1	24,051.9	6,614.2	30,666.1
WESTERN	22,209.1	2,089.2	24,298.3	32,301.9	7,722.7	40,024.6
WILFRID LAURIER	6,097.7	586.2	6,683.9	8,503.0	1,513.6	10,016.6
WINDSOR	11,224.2	641.9	11,866.1	15,515.0	2,122.9	17,637.8
YORK	28,374.5	2,206.6	30,581.1	40,363.8	7,840.1	48,203.9
DOMINICAIN	72.2	29.1	101.3	72.2	28.1	100.3
TOTAL	232,232.0	23,434.5	255,666.5	353,103.3	87,092.3	440,195.6

Notes:
1. Including eligible enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Education and Training's UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

SUMMARY INFORMATION FOR UNIVERSITIES

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,751,134	0	58,463	474,901	0	3,284,498	701,482	217,993	95,677	4,299,650	100,851
2. TOTAL EXPENSE (FROM TABLE 3)	2,642,506	0	57,465	461,998	0	3,161,969	716,124	144,213	122,633	4,144,939	0
3. LUMP SUM PAYMENTS	76,354	0	6	1,175	0	77,535	0	128	0	77,663	0
4. NET REVENUE (EXPENSE)	32,274	0	992	11,728	0	44,994	-14,642	73,652	-26,956	77,048	100,851
5. NET RECONCILING ITEMS	-16,483	0	443	-4,237	0	-20,277	-809	-3,822	-12,316	-37,224	9,039
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	15,791	0	1,435	7,491	0	24,717	-15,451	69,830	-39,272	39,824	109,890
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-28,151	0	-608	-11,012	0	-39,771	12,325	-30,321	50,708	-7,059	7,059
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-3,379	3,604	0	-2,272	2,047	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-15,739	3,604	827	-5,793	2,047	-15,054	-3,126	39,509	11,436	32,765	116,949
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-79,125	195,318	11,517	-13,588	22,028	136,150	240,868	219,178	26,420	622,616	867,671
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-94,864	198,922	12,344	-19,381	24,075	121,096	237,742	258,687	37,856	655,381	984,620

Note: In addition to the above revenue and expenses, $28,588 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

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TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	1,475,810	0	0	1,475,810	0	0	0	1,475,810	0
(II) EXTRA FORMULA	204,585	0	0	204,585	0	0	0	204,585	0
(III) OTHER MET GRANTS	108,720	1,346	4,208	114,274	7,797	2,352	43,893	168,316	0
(B) OTHER ONTARIO GRANTS	57,567	3,331	665	61,563	109,755	5,109	750	177,177	0
TOTAL ONTARIO GRANTS	1,846,682	4,677	4,873	1,856,232	117,552	7,461	44,643	2,025,888	0
(C) FEDERAL	3,539	1,079	707	5,325	323,083	7,064	10,648	346,120	0
(D) MUNICIPAL	27	0	31	58	804	813	791	2,466	0
(E) OTHER	303	0	0	303	11,727	736	300	13,066	0
2. FEES (A) TUITION CREDIT	725,478	0	0	725,478	0	0	0	725,478	0
(B) TUITION NON-CREDIT	0	48,939	0	48,939	0	0	0	48,939	0
(C) MISCELLANEOUS	72,310	563	163,931	236,804	0	0	3,362	240,166	0
3. BORROWINGS	0	0	0	0	0	0	6,176	6,176	0
4. DONATIONS	13,327	426	153	13,906	16,235	92,733	18,639	141,513	53,600
5. NON-GOVT. GRANTS & CONTRACTS	4,055	531	223	4,809	219,736	18,510	3,443	246,498	1
6. SALES OF SERVICE AND PRODUCTS	0	0	293,226	293,226	0	0	0	293,226	0
7. INVESTMENT INCOME	49,692	320	2,063	52,075	8,994	82,322	3,100	146,491	46,936
8. MISCELLANEOUS	35,721	1,928	9,694	47,343	3,351	8,354	4,575	63,623	314
TOTAL	2,751,134	58,463	474,901	3,284,498	701,482	217,993	95,677	4,299,650	100,851

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1996

TABLE 2A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	HEAR (7)	McMA (8)	NIPI (9)	OCAD (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. GOVERNMENT GRANTS AND CONTRACTS																						
(A) ONTARIO MET																						
(I) FORMULA	47.5	47.3	59.6	46.5	37.2	32.0	33.6	57.1	32.8	59.6	65.4	50.9	46.8	48.2	59.5	42.6	61.9	58.4	53.8	56.0	47.9	53.6
(II) EXTRA FORMULA	13.7	9.7	4.2	12.5	26.9	32.0	19.2	5.4	19.4	0.0	6.0	15.0	6.9	2.1	4.2	17.3	3.9	1.5	10.4	4.0	11.9	7.4
(III) OTHER MET GRANTS	1.9	3.1	3.2	4.0	8.5	4.7	35.9	4.3	2.9	2.2	2.3	5.2	3.1	7.3	4.7	3.7	3.4	3.1	1.6	1.7	3.3	4.0
(B) OTHER ONTARIO GRANTS	0.0	0.2	4.2	0.1	0.0	0.0	0.0	0.1	1.4	0.0	12.2	0.4	18.3	0.0	0.5	0.0	0.0	0.8	0.0	0.0	0.2	2.1
TOTAL ONTARIO GRANTS	63.1	60.3	71.2	63.1	72.5	68.7	88.8	66.9	56.5	61.8	85.9	71.4	75.0	57.6	69.0	63.6	69.3	63.9	65.7	61.8	63.2	67.1
(C) FEDERAL	0.0	0.4	0.3	0.3	0.0	0.4	0.0	0.0	0.2	0.0	0.0	0.0	0.1	0.8	0.0	0.0	0.0	0.3	0.0	0.0	0.1	0.1
(D) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(E) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
2. FEES (A) TUITION CREDIT	34.1	31.4	23.7	32.1	23.2	29.0	8.0	23.7	34.2	30.3	13.4	23.7	20.8	33.9	22.8	31.6	28.5	25.3	31.6	32.5	30.8	28.4
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	1.8	3.0	1.7	2.1	1.7	0.4	0.3	1.6	2.8	3.0	0.0	1.8	1.8	4.4	4.0	3.3	0.4	4.2	1.6	2.6	2.5	2.6
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. DONATIONS	0.0	2.5	0.5	0.8	0.2	0.3	0.0	0.0	0.0	1.9	0.0	0.1	1.1	0.0	0.0	0.0	0.0	0.1	0.0	0.5	1.6	0.5
5. NON-GOVT. GRANTS & CONTRACTS	0.0	0.2	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	2.3	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.1
6. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. INVESTMENT INCOME	1.0	0.7	1.1	1.2	1.3	0.3	0.2	1.9	3.0	2.1	0.4	1.7	0.2	0.7	4.0	0.9	1.1	1.6	1.0	2.5	1.4	1.8
8. MISCELLANEOUS	0.0	1.5	1.4	0.4	0.9	0.8	2.8	5.8	3.3	0.9	0.3	1.3	1.0	0.3	0.1	0.7	0.7	4.6	0.1	0.1	0.3	1.3
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1996

TABLE 2B
EXPENDABLE REVENUE ANALYSIS

TYPE OF FUND INSTITUTION	NON-CAPITAL						TOTAL EXPENDABLE FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	79.2	1.5	14.9	3.2	1.2	100.0	98.4	1.6	100.0
CARLETON	73.7	0.1	13.4	11.0	1.7	100.0	98.8	1.2	100.0
GUELPH	55.7	0.9	14.9	23.5	5.0	100.0	97.7	2.3	100.0
LAKEHEAD	74.6	0.9	14.9	7.9	1.7	100.0	97.5	2.5	100.0
LAURENTIAN	77.7	0.1	9.0	10.1	3.2	100.0	98.7	1.3	100.0
ALGOMA	88.0	0.0	12.0	0.0	0.0	100.0	94.0	6.0	100.0
HEARST	97.7	0.0	2.3	0.0	0.0	100.0	81.7	18.3	100.0
McMASTER	50.9	0.3	10.7	26.9	11.2	100.0	98.9	1.1	100.0
NIPISSING	90.6	4.4	0.6	0.1	4.3	100.0	87.3	12.7	100.0
OCAD	98.2	0.0	0.9	0.0	0.9	100.0	98.5	1.5	100.0
OISE	81.8	0.9	9.9	7.2	0.2	100.0	99.7	0.3	100.0
OTTAWA	73.8	0.2	5.1	18.3	2.6	100.0	99.1	0.9	100.0
QUEEN'S	63.0	2.0	9.6	18.1	7.2	100.0	97.0	3.0	100.0
RYERSON	82.0	2.2	11.7	2.4	1.7	100.0	99.1	0.9	100.0
TORONTO	57.3	1.9	8.1	27.5	5.2	100.0	97.3	2.7	100.0
TRENT	70.8	0.0	21.8	5.6	1.8	100.0	97.6	2.4	100.0
WATERLOO	63.6	0.1	15.5	17.0	3.8	100.0	98.6	1.4	100.0
WESTERN	59.2	3.7	15.0	10.3	11.9	100.0	96.8	3.2	100.0
WILFRID LAURIER	76.1	0.0	15.7	3.0	5.2	100.0	94.8	5.2	100.0
WINDSOR	77.6	0.0	13.6	5.7	3.1	100.0	97.4	2.6	100.0
YORK	79.8	1.7	12.3	5.2	0.9	100.0	98.2	1.8	100.0
AVERAGE ALL INSTITUTIONS	65.4	1.4	11.3	16.7	5.2	100.0	97.8	2.2	100.0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	929,409	6,906	0	936,315	67,684	11,798	0	1,015,797
(B) OTHER INSTRUCTION & RESEARCH	120,266	9,158	0	129,424	150,110	7,115	0	286,649
(C) OTHER SALARIES AND WAGES	767,879	12,663	103,534	884,076	152,064	24,826	0	1,060,966
TOTAL SALARIES AND WAGES	1,817,554	28,727	103,534	1,949,815	369,858	43,739	0	2,363,412
2. EMPLOYEE BENEFITS	260,484	2,514	15,412	278,410	37,031	5,132	0	320,573
TOTAL SALARIES AND BENEFITS	2,078,038	31,241	118,946	2,228,225	406,889	48,871	0	2,683,985
3. LIBRARY ACQUISITIONS	67,598	64	0	67,662	1,799	1,236	11,724	82,421
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	94,710	1,557	26,569	122,836	67,532	8,134	7,635	206,137
5. OPERATIONAL SUPPLIES AND EXPENSES	124,452	12,809	34,759	172,020	150,497	27,009	1,424	350,950
6. COST OF GOODS SOLD	0	0	137,733	137,733	0	0	0	137,733
7. UTILITIES	87,201	99	27,391	114,691	1,854	189	0	116,734
8. MUNICIPAL TAXES	17,169	0	2,768	19,937	0	0	0	19,937
9. RENOVATIONS AND ALTERATIONS	13,306	85	9,331	22,722	352	1,432	46,333	70,839
10. EXTERNALLY CONTRACTED SERVICES	37,087	839	32,286	70,212	9,889	897	572	81,570
11. SCHOLARSHIPS, BURSARIES, ETC.	42,498	198	0	42,696	4,114	41,816	0	88,626
12. PRINCIPAL AND INTEREST REPAYMENTS	8,775	0	48,658	57,433	0	0	2,181	59,614
13. LAND AND SITE SERVICES	125	0	0	125	26	7	639	797
14. BUILDINGS	0	0	575	575	0	0	51,741	52,316
15. MISCELLANEOUS	92,487	9,584	12,694	114,765	62,846	15,620	49	193,280
16. INTERNAL COST ALLOCATIONS	-20,940	989	10,288	-9,663	10,326	-998	335	0
TOTAL	2,642,506	57,465	461,998	3,161,969	716,124	144,213	122,633	4,144,939

PERCENTAGE OF TOTAL EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1996

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	HEAR (7)	McMA (8)	NIPI (9)	OCAD (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	30.6	26.9	22.3	27.0	31.0	31.6	25.1	24.2	34.8	38.9	25.8	25.1	22.2	31.9	21.3	27.8	24.4	22.6	29.6	25.9	27.5	24.5
(B) OTHER INSTRUCTION & RESEARCH	4.8	7.7	6.5	9.1	2.8	0.6	0.2	2.0	0.0	2.0	10.4	8.9	8.8	1.4	11.7	7.9	5.7	3.4	2.3	7.9	4.4	6.9
(C) OTHER SALARIES AND WAGES	22.0	21.8	26.1	21.7	25.4	29.7	22.4	26.6	14.9	22.4	23.7	23.9	27.4	23.6	25.4	21.4	26.6	27.3	24.5	24.3	28.7	25.6
TOTAL SALARIES AND WAGES	57.5	56.5	54.8	57.7	59.1	61.8	47.7	52.8	49.7	63.3	59.9	57.9	58.4	56.9	58.3	57.1	56.7	53.2	56.4	58.1	60.6	57.0
2. EMPLOYEE BENEFITS	8.6	8.6	7.5	8.5	9.8	10.7	10.0	7.6	7.4	9.6	10.0	8.0	6.3	10.8	5.9	10.1	8.5	9.9	6.1	10.0	7.1	7.7
TOTAL SALARIES AND BENEFITS	66.0	65.0	62.3	66.2	69.0	72.5	57.7	60.5	57.1	72.9	69.9	66.0	64.7	67.8	64.2	67.3	65.1	63.2	62.5	68.1	67.7	64.8
3. LIBRARY ACQUISITIONS	1.6	1.8	1.3	2.1	1.7	1.9	1.6	1.5	1.6	0.6	0.9	1.7	1.6	0.8	3.1	1.4	1.6	1.6	1.7	1.8	2.4	2.0
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5.4	3.6	7.0	2.8	3.2	2.1	3.1	3.2	3.7	1.7	2.6	4.7	4.8	4.4	6.0	3.4	5.7	4.7	5.3	5.5	4.9	5.0
5. OPERATIONAL SUPPLIES & EXPENSES	7.8	8.2	9.5	6.3	5.9	3.2	4.2	16.1	7.1	6.7	4.0	7.3	9.4	4.6	9.8	5.0	8.6	7.4	4.6	5.2	4.6	8.5
6. COST OF GOODS SOLD	4.7	3.8	3.4	5.2	3.7	4.6	1.4	4.3	0.0	0.0	2.9	1.3	0.0	4.6	2.7	4.3	6.1	5.1	5.8	4.7	2.5	3.3
7. UTILITIES	3.3	2.7	3.7	3.2	3.0	2.0	1.5	2.7	0.0	3.2	1.2	2.3	2.6	3.2	2.5	3.0	3.0	2.2	2.4	4.1	3.9	2.8
8. MUNICIPAL TAXES	0.7	0.6	0.4	0.6	0.5	0.5	0.2	0.2	0.5	0.7	0.2	0.5	0.5	0.5	0.3	0.5	0.7	0.7	0.5	0.7	0.6	0.5
9. RENOVATIONS AND ALTERATIONS	1.3	2.6	0.7	0.3	0.6	0.0	2.5	2.1	0.3	3.8	0.0	5.6	1.7	1.1	1.2	2.1	0.7	1.9	2.2	1.2	1.3	1.7
10. EXTERNALLY CONTRACTED SERVICES	0.5	4.5	1.9	3.0	2.2	0.5	0.0	0.8	5.1	2.5	10.3	2.6	4.5	5.6	1.3	4.3	0.2	1.3	0.9	0.1	0.8	2.0
11. SCHOLARSHIPS, BURSARIES, ETC.	1.2	2.1	1.3	1.8	1.0	0.0	0.5	2.0	1.7	1.0	2.5	2.2	3.7	0.5	2.8	1.4	2.0	2.3	1.7	1.2	1.5	2.1
12. PRINCIPAL & INTEREST REPAYMENTS	2.3	0.8	2.4	2.6	0.5	1.0	0.1	0.9	0.0	0.0	0.0	1.2	0.7	4.3	0.7	0.8	0.7	1.5	2.5	1.9	3.6	1.4
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	3.0	0.2	2.4	0.0	2.5	6.1	18.6	0.0	16.7	0.0	0.0	0.0	0.0	0.0	0.9	1.7	2.0	2.3	6.4	2.5	1.3	1.3
15. MISCELLANEOUS	2.2	4.0	3.7	5.8	5.8	5.6	8.5	5.7	6.0	6.8	5.6	4.7	5.7	2.6	4.7	4.7	3.6	5.8	3.4	3.1	4.9	4.7
16. INTERNAL COST ALLOCATIONS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

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PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1996

TABLE 3B
EXPENSE ANALYSIS

TYPE OF FUND	NON-CAPITAL						TOTAL FUNDS		
INSTITUTION	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	79.2	1.0	14.8	3.6	1.4	100.0	97.0	3.0	100.0
CARLETON	73.3	0.2	13.7	11.1	1.6	100.0	98.0	2.0	100.0
GUELPH	55.7	1.0	15.0	25.7	2.6	100.0	96.0	4.0	100.0
LAKEHEAD	74.4	0.9	15.1	8.0	1.6	100.0	98.3	1.7	100.0
LAURENTIAN	78.3	0.1	9.2	9.1	3.4	100.0	97.1	2.9	100.0
ALGOMA	88.2	0.0	11.8	0.0	0.0	100.0	93.9	6.1	100.0
HEARST	97.6	0.0	2.4	0.0	0.0	100.0	81.4	18.6	100.0
McMASTER	52.5	0.4	10.4	27.2	9.5	100.0	98.5	1.5	100.0
NIPISSING	94.9	3.8	0.0	0.1	1.3	100.0	83.3	16.7	100.0
OCAD	98.7	0.0	0.1	0.0	1.1	100.0	94.7	5.3	100.0
OISE	82.8	1.0	8.4	7.6	0.3	100.0	100.0	0.0	100.0
OTTAWA	72.8	0.2	5.3	18.8	2.9	100.0	94.7	5.3	100.0
QUEEN'S	61.6	2.1	8.9	18.4	8.9	100.0	98.4	1.6	100.0
RYERSON	80.2	2.9	12.7	2.7	1.5	100.0	99.3	0.7	100.0
TORONTO	56.7	1.9	8.2	29.6	3.6	100.0	97.2	2.8	100.0
TRENT	70.9	0.0	21.2	5.9	2.0	100.0	98.2	1.8	100.0
WATERLOO	64.9	0.1	15.7	17.5	1.8	100.0	97.3	2.7	100.0
WESTERN	63.9	3.4	16.4	14.0	2.2	100.0	96.5	3.5	100.0
WILFRID LAURIER	74.8	0.0	16.6	3.5	5.1	100.0	89.7	10.3	100.0
WINDSOR	76.6	0.0	14.0	6.6	2.8	100.0	96.8	3.2	100.0
YORK	79.5	2.2	12.5	4.9	0.8	100.0	97.5	2.5	100.0
AVERAGE ALL INSTITUTIONS	65.7	1.4	11.5	17.8	3.6	100.0	97.0	3.0	100.0

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	852,084	77,325	929,409	0	0	0	0	0	0	929,409
(B) OTHER INSTRUCTION & RESEARCH	117,014	3,252	120,266	0	0	0	0	0	0	120,266
(C) OTHER SALARIES AND WAGES	240,418	62,677	303,095	93,781	54,986	57,343	121,564	111,896	25,214	767,879
TOTAL SALARIES AND WAGES	1,209,516	143,254	1,352,770	93,781	54,986	57,343	121,564	111,896	25,214	1,817,554
2. EMPLOYEE BENEFITS	169,833	17,044	186,877	14,393	8,127	7,563	19,375	19,415	4,734	260,484
TOTAL SALARIES AND BENEFITS	1,379,349	160,298	1,539,647	108,174	63,113	64,906	140,939	131,311	29,948	2,078,038
3. LIBRARY ACQUISITIONS	0	0	0	67,598	0	0	0	0	0	67,598
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	38,664	3,702	42,366	6,627	26,573	2,531	7,292	6,502	2,819	94,710
5. OPERATIONAL SUPPLIES AND EXPENSES	54,398	7,681	62,079	5,715	8,580	7,028	13,802	19,677	7,571	124,452
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	12,045	0	0	75,156	0	87,201
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	17,169	0	17,169
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	13,306	0	13,306
10. EXTERNALLY CONTRACTED SERVICES	4,064	1,560	5,624	964	1,313	1,703	2,092	23,144	2,247	37,087
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	42,498	0	0	0	42,498
12. PRINCIPAL AND INTEREST REPAYMENTS	3,181	0	3,181	0	0	774	62	0	4,758	8,775
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	125	0	125
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	39,270	2,538	41,808	893	3,971	6,319	11,600	11,147	16,749	92,487
16. INTERNAL COST ALLOCATIONS	283	-89	194	-2	-42	190	-19,244	-1,355	-681	-20,940
TOTAL	1,519,209	175,690	1,694,899	189,969	115,553	125,949	156,543	296,182	63,411	2,642,506

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1996

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	HEAR (7)	McMA (8)	NIPI (9)	OCAD (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	39.9	36.5	36.7	36.7	40.4	38.2	31.6	31.8	43.5	41.5	31.0	33.0	33.4	38.9	34.1	39.3	34.8	34.7	43.0	34.9	34.9	35.2
(B) OTHER INSTRUCTION & RESEARCH	3.5	5.5	3.9	8.3	1.9	0.7	0.3	3.9	0.0	2.2	9.3	6.7	2.9	1.1	5.8	7.4	4.6	3.2	3.5	6.6	3.8	4.6
(C) OTHER SALARIES AND WAGES	25.7	25.8	27.2	25.6	25.8	32.2	28.2	28.6	17.9	24.0	22.6	26.9	38.2	25.5	31.2	24.0	29.9	26.4	28.0	27.8	31.1	29.1
TOTAL SALARIES AND WAGES	69.1	67.8	67.8	70.6	68.1	71.0	60.0	64.2	61.3	67.6	62.9	66.6	74.5	65.5	71.2	70.8	69.3	64.3	74.5	69.3	69.8	68.8
2. EMPLOYEE BENEFITS	10.5	10.8	8.9	10.8	11.9	12.3	12.6	10.3	9.3	10.2	10.7	9.8	8.0	12.9	7.6	12.9	11.1	13.0	8.5	12.3	8.3	9.9
TOTAL SALARIES AND BENEFITS	79.6	78.6	76.7	81.5	80.0	83.3	72.7	74.5	70.6	77.9	73.6	76.4	82.5	78.4	78.8	83.6	80.4	77.3	83.0	81.6	78.2	78.6
3. LIBRARY ACQUISITIONS	2.1	2.4	2.3	2.6	2.2	2.3	2.0	2.8	2.0	0.7	1.1	2.4	2.6	0.9	3.1	2.1	2.5	2.6	2.6	2.4	3.0	2.6
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3.5	2.1	5.5	1.9	2.4	2.0	4.0	2.4	4.4	0.3	2.6	5.0	2.8	3.5	3.6	2.8	3.6	4.0	2.0	3.7	4.5	3.6
5. OPERATIONAL SUPPLIES & EXPENSES	6.5	6.7	6.1	3.6	4.4	3.5	5.3	10.0	8.4	7.2	2.1	4.7	4.0	3.2	3.3	3.9	5.9	5.3	3.8	2.5	3.0	4.7
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	3.8	2.9	3.0	3.5	3.2	1.6	1.9	4.5	0.0	3.4	1.4	2.9	3.1	3.4	4.0	2.2	3.5	2.5	2.7	2.5	3.4	3.3
8. MUNICIPAL TAXES	0.9	0.9	0.7	0.9	0.7	0.6	0.2	0.4	0.7	0.8	0.2	0.7	0.6	0.6	0.5	0.8	0.7	0.6	0.8	0.8	0.7	0.6
9. RENOVATIONS AND ALTERATIONS	1.7	0.5	0.0	0.4	0.5	0.0	3.2	0.0	0.4	0.0	0.0	0.3	0.1	1.4	0.7	1.1	0.3	0.6	0.5	1.0	0.4	0.5
10. EXTERNALLY CONTRACTED SERVICES	0.6	1.2	1.9	0.3	2.4	0.5	0.0	1.3	6.5	2.6	12.4	2.6	0.4	4.8	0.7	0.6	0.3	1.7	0.6	0.2	0.7	1.4
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	2.6	0.5	0.3	0.0	0.0	0.6	0.0	1.1	0.0	3.0	1.8	0.1	0.3	3.3	1.3	1.2	2.7	1.2	0.8	1.8	1.6
12. PRINCIPAL & INTEREST REPAYMENTS	0.0	0.0	0.0	0.7	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.3	0.2	1.8	0.6	0.0	0.0	0.4	0.3	0.9	0.0	0.3
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	1.9	2.6	3.3	4.6	4.6	6.2	10.0	3.9	6.0	7.2	4.2	4.1	4.6	2.2	2.7	4.4	2.2	3.9	3.1	3.7	4.4	3.5
16. INTERNAL COST ALLOCATIONS	-0.5	-0.4	0.0	-0.4	-0.5	0.0	0.0	0.0	0.0	0.0	-0.6	-1.2	-1.0	-0.6	-1.5	-2.7	-0.6	-1.7	-0.5	-0.1	0.0	-0.8
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1996

TABLE 4B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA INSTITUTION	INSTRUCTION AND RESEARCH										
	ALL EXCL. MED. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	SUB-TOTAL (6)	STUDENT SERVICES (7)	ADMIN. (8)	PHYSICAL PLANT (9)	OTHER (10)	TOTAL (11)
BROCK	61.8	0.0	61.8	6.6	5.1	73.4	2.5	7.1	14.4	2.6	100.0
CARLETON	64.9	0.0	64.9	7.3	3.4	75.7	5.7	6.5	10.8	1.3	100.0
GUELPH	65.4	0.0	65.4	5.7	3.8	74.9	3.6	5.1	13.2	3.2	100.0
LAKEHEAD	65.1	0.0	65.1	6.2	2.5	73.9	4.3	7.4	13.2	1.2	100.0
LAURENTIAN	67.2	0.0	67.2	6.4	2.5	76.0	2.8	8.0	10.7	2.5	100.0
ALGOMA	47.0	0.0	47.0	11.8	2.7	61.5	5.7	17.1	11.9	3.7	100.0
HEARST	56.4	0.0	56.4	7.4	0.8	64.5	0.6	21.7	13.1	0.0	100.0
McMASTER	49.8	14.1	64.0	7.1	4.4	75.4	2.9	6.2	11.6	4.0	100.0
NIPISSING	58.9	0.0	58.9	5.9	2.4	67.1	8.1	15.7	9.0	0.0	100.0
OCAD	60.9	0.0	60.9	4.0	0.7	65.6	1.5	14.9	13.5	4.6	100.0
OISE	63.7	0.0	63.7	7.3	4.1	75.1	3.0	8.4	12.9	0.7	100.0
OTTAWA	57.7	8.1	65.8	6.8	4.6	77.1	4.1	5.7	11.3	1.7	100.0
QUEEN'S	44.4	26.8	71.3	6.8	3.3	81.3	3.7	3.6	9.4	2.1	100.0
RYERSON	63.0	0.0	63.0	3.9	6.0	73.0	3.5	7.5	11.8	4.3	100.0
TORONTO	51.5	10.8	62.3	9.2	4.0	75.6	6.3	3.7	11.8	2.6	100.0
TRENT	62.5	0.0	62.5	7.5	4.1	74.1	5.2	7.9	9.1	3.8	100.0
WATERLOO	62.5	0.0	62.5	6.4	5.5	74.5	4.9	7.1	12.4	1.1	100.0
WESTERN	56.2	9.5	65.7	7.5	4.7	77.9	6.4	4.3	8.9	2.5	100.0
WILFRID LAURIER	63.9	0.0	63.9	6.4	3.3	73.6	5.2	8.6	9.9	2.7	100.0
WINDSOR	61.0	0.0	61.0	7.4	4.8	73.2	6.2	5.7	12.5	2.5	100.0
YORK	62.4	0.0	62.4	6.9	5.9	75.2	4.2	8.5	10.2	1.9	100.0
AVERAGE ALL INSTITUTIONS	57.5	6.6	64.1	7.2	4.4	75.7	4.8	5.9	11.2	2.4	100.0

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GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	6,381	12,290	67,782	93	16,078	54,329	156,953	7,236	0	898	8,134
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	6,985	15,447	54,082	363	13,909	63,086	153,872	5,492	0	595	6,087
3. OTHER	457	0	0	66	0	0	523	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-147	-3,157	13,700	-204	2,169	-8,757	3,604	1,744	0	303	2,047
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	14,289	22,066	120,415	3,492	22,909	12,147	195,318	16,576	0	5,452	22,028
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	14,142	18,909	134,115	3,288	25,078	3,390	198,922	18,320	0	5,755	24,075

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1991-92 to 1995-96

	1991-92	1992-93	1993-94	1994-95	1995-96
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	63.5%	60.9%	58.7%	56.5%	53.6%
Extra Formula	7.9	7.7	7.8	7.6	7.5
MET Grants	3.2	4.4	3.9	4.2	4.0
Other	0.7	0.6	0.6	0.9	2.1
Total Ontario Grants	75.3	73.6	71.1	69.2	67.2
Federal	0.1	0.2	0.2	0.2	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Credit	20.3	21.4	23.3	24.7	26.4
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.5	1.6	2.4	2.8	2.6
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.1	0.2	0.2	0.2	0.5
Non-Government Grants & Contracts	0.0	0.1	0.1	0.1	0.1
Sales of Service & Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.5	1.7	1.6	1.6	1.8
Miscellaneous	1.2	1.2	1.2	1.3	1.3
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	67.6%	68.1%	65.1%	64.7%	65.4%
Other (including non-credit)	1.2	1.1	1.2	1.4	1.4
Ancillary Enterprises	10.5	10.7	11.1	11.3	11.3
Sponsored Research	15.0	15.3	17.2	17.4	16.7
Trust and Endowment	5.8	4.9	5.4	5.2	5.2
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	95.6%	96.9%	97.2%	98.2%	97.8%
Capital	4.4	3.1	2.8	1.8	2.2
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE OF TOTAL EXPENSES
BY OBJECT OF EXPENSE AND TYPE OF FUND
TOTAL FOR ALL UNIVERSITIES
1991-92 to 1995-96

	1991-92	1992-93	1993-94	1994-95	1995-96
I TOTAL EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	28.1%	28.0%	27.3%	26.8%	25.7%
Other Instruction and Research	7.0	7.0	7.7	7.2	7.2
Other Salaries and Wages	26.7	26.8	26.6	26.9	26.8
Total Salaries and Wages	61.8	61.8	61.6	60.9	59.7
Employee Benefits	8.6	9.1	8.3	8.5	8.1
Total Salaries and Benefits	70.4	70.9	69.9	69.4	67.8
Library Acquisitions	1.6	1.6	1.6	1.7	2.1
Equipment and Furniture, Purchase Rental and Maintenance	4.8	4.7	5.0	5.0	5.2
Operational Supplies and Expenses	8.2	8.6	8.3	8.7	8.9
Utilities	2.7	2.8	2.9	2.9	3.0
Municipal Taxes	0.5	0.5	0.5	0.5	0.5
Renovations, Alterations and Major Repairs	2.9	1.9	2.0	1.5	1.8
Externally Contracted Services	2.0	2.1	2.1	2.0	2.1
Scholarships, Bursaries, etc.	1.6	1.8	1.9	2.1	2.2
Principal and Interest Repayments	1.2	1.2	1.3	1.6	1.5
Miscellaneous	4.1	3.9	4.5	4.6	4.9
Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	68.4%	68.1%	65.5%	65.3%	65.7%
Other (including non-credit)	1.1	1.2	1.2	1.3	1.4
Ancillary Enterprises	10.9	11.2	11.3	11.2	11.5
Sponsored Research	15.5	15.7	18.0	17.9	17.8
Trust and Endowment	4.1	3.8	4.0	4.3	3.6
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	93.4%	96.5%	95.8%	97.5%	97.0%
Capital	6.6	3.5	4.2	2.5	3.0
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7A

PERCENTAGE OF OPERATING EXPENSES

BY OBJECT OF EXPENSE AND FUNCTIONAL AREA

TOTAL FOR ALL UNIVERSITIES

1991-92 to 1995-96

	1991-92	1992-93	1993-94	1994-95	1995-96
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	37.3%	37.0%	37.2%	36.0%	35.2%
Other Instruction and Research	5.3	5.0	5.2	4.7	4.5
Other Salaries and Wages	27.6	27.8	27.9	28.3	29.1
Total Salaries and Wages	70.2	69.8	70.3	69.0	68.8
Employee Benefits	10.5	11.0	9.9	10.2	9.8
Total Salaries and Benefits	80.6	80.8	80.2	79.2	78.6
Library Acquisitions	2.1	2.1	2.2	2.4	2.6
Equipment and Furniture, Purchase Rental and Maintenance	3.2	3.2	3.3	3.4	3.6
Operational Supplies and Expenses	4.9	4.8	4.4	4.7	4.7
Utilities	2.9	2.9	3.3	3.2	3.3
Municipal Taxes	0.6	0.6	0.7	0.7	0.7
Renovations, Alterations and Major Repairs	0.8	0.6	0.6	0.6	0.5
Externally Contracted Services	1.3	1.3	1.4	1.4	1.4
Scholarships, Bursaries, etc.	1.0	1.2	1.3	1.5	1.6
Principal and Interest Repayments	0.2	0.1	0.2	0.5	0.3
Miscellaneous	2.8	2.7	2.9	3.1	3.5
Internal Cost Allocations	-0.4	-0.5	-0.5	-0.7	-0.8
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	65.1%	64.9%	64.3%	64.0%	64.1%
Library	6.8	6.9	7.0	7.0	7.2
Central Computing and Communications	4.2	4.1	4.1	4.1	4.4
Student Services	3.9	4.4	4.4	4.7	4.8
Administration	6.4	6.4	6.4	6.0	5.9
Physical Plant	11.4	11.2	11.5	11.5	11.2
Other	2.2	2.3	2.3	2.7	2.4
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

TREATMENT AND REHABILITATION FUNDS FOR THE FISCAL YEAR ENDED 30 APRIL 1996 (IN THOUSANDS OF DOLLARS)

REVENUE	OPERATING	TOTAL
McMaster University	3,176	3,176
University of Ottawa	3,581	3,581
Queen's University	3,932	3,932
University of Toronto	13,790	13,790
University of Western Ontario	4,109	4,109
Total	28,588	28,588

EXPENSE	OPERATING INSTRUCTION AND RESEARCH		
	ALL EXCL. MEDICINE	MEDICINE	TOTAL
Salaries and Wages			
(a) Academic Ranks			
McMaster University		3,176	3,176
University of Ottawa		3,581	3,581
Queen's University		3,932	3,932
University of Toronto	727	13,063	13,790
University of Western Ontario	20	3,308	3,328
Employee Benefits			
University of Western Ontario	4	777	781
Total	751	27,837	28,588

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 8 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: BROCK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	63,753	0	1,191	12,008	0	76,952	2,572	971	1,321	81,816	939
2. TOTAL EXPENSE (FROM TABLE 3)	63,336	0	814	11,880	0	76,030	2,852	1,136	2,450	82,468	0
3. LUMP SUM PAYMENTS	627	0	0	0	0	627	0	0	0	627	0
4. NET REVENUE (EXPENSE)	-210	0	377	128	0	295	-280	-165	-1,129	-1,279	939
5. NET RECONCILING ITEMS	-122	0	-377	-128	0	-627	0	280	0	-347	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-332	0	0	0	0	-332	-280	115	-1,129	-1,626	939
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	-150	50	-100	100
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	337	-112	0	0	-225	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	5	-112	0	0	-225	-332	-280	-35	-1,079	-1,726	1,039
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	257	2,335	0	0	225	2,817	2,396	801	-2,192	3,822	5,076
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	262	2,223	0	0	0	2,485	2,116	766	-3,271	2,096	6,115

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	30,268	0	0	30,268	0	0	0	30,268	0
(II) EXTRA FORMULA	8,736	0	0	8,736	0	0	0	8,736	0
(III) OTHER MET GRANTS	1,197	0	259	1,456	0	0	701	2,157	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	282	0	0	282	0
TOTAL ONTARIO GRANTS	40,201	0	259	40,460	282	0	701	41,443	0
(C) FEDERAL	0	0	0	0	1,863	0	334	2,197	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	21,735	0	0	21,735	0	0	0	21,735	0
(B) TUITION NON-CREDIT	0	1,191	0	1,191	0	0	0	1,191	0
(C) MISCELLANEOUS	1,152	0	5,220	6,372	0	0	0	6,372	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	745	420	1,165	378
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	427	0	0	427	0
6. SALES OF SERVICE AND PRODUCTS	0	0	6,529	6,529	0	0	0	6,529	0
7. INVESTMENT INCOME	665	0	0	665	0	226	11	902	561
8. MISCELLANEOUS	0	0	0	0	0	0	-145	-145	0
TOTAL	63,753	1,191	12,008	76,952	2,572	971	1,321	81,816	939

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $1,941,029 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: BROCK

TYPE OF FUND OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	25,267	0	0	25,267	0	0	0	25,267
(B) OTHER INSTRUCTION & RESEARCH	2,243	592	0	2,835	1,141	0	0	3,976
(C) OTHER SALARIES AND WAGES	16,267	0	1,878	18,145	0	0	0	18,145
TOTAL SALARIES AND WAGES	43,777	592	1,878	46,247	1,141	0	0	47,388
2. EMPLOYEE BENEFITS	6,620	76	252	6,948	125	0	0	7,073
TOTAL SALARIES AND BENEFITS	50,397	668	2,130	53,195	1,266	0	0	54,461
3. LIBRARY ACQUISITIONS	1,345	0	0	1,345	0	0	0	1,345
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,188	0	1,677	3,865	557	0	0	4,422
5. OPERATIONAL SUPPLIES AND EXPENSES	4,111	146	1,067	5,324	1,029	51	0	6,404
6. COST OF GOODS SOLD	0	0	3,840	3,840	0	0	0	3,840
7. UTILITIES	2,420	0	283	2,703	0	0	0	2,703
8. MUNICIPAL TAXES	542	0	0	542	0	0	0	542
9. RENOVATIONS AND ALTERATIONS	1,103	0	0	1,103	0	0	0	1,103
10. EXTERNALLY CONTRACTED SERVICES	405	0	0	405	0	0	0	405
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,030	0	1,030
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,925	1,925	0	0	0	1,925
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	2,450	2,450
15. MISCELLANEOUS	1,172	0	611	1,783	0	55	0	1,838
16. INTERNAL COST ALLOCATIONS	-347	0	347	0	0	0	0	0
TOTAL	63,336	814	11,880	76,030	2,852	1,136	2,450	82,468

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	25,267	0	25,267	0	0	0	0	0	0	25,267
(B) OTHER INSTRUCTION & RESEARCH	2,243	0	2,243	0	0	0	0	0	0	2,243
(C) OTHER SALARIES AND WAGES	4,536	0	4,536	2,226	1,572	952	3,215	3,113	653	16,267
TOTAL SALARIES AND WAGES	32,046	0	32,046	2,226	1,572	952	3,215	3,113	653	43,777
2. EMPLOYEE BENEFITS	4,440	0	4,440	368	255	150	604	704	99	6,620
TOTAL SALARIES AND BENEFITS	36,486	0	36,486	2,594	1,827	1,102	3,819	3,817	752	50,397
3. LIBRARY ACQUISITIONS	0	0	0	1,345	0	0	0	0	0	1,345
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	634	0	634	110	1,092	0	196	156	0	2,188
5. OPERATIONAL SUPPLIES AND EXPENSES	1,633	0	1,633	55	273	465	540	686	459	4,111
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	15	0	0	2,405	0	2,420
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	542	0	542
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,103	0	1,103
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	45	0	0	0	360	0	405
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	368	0	368	7	8	0	275	74	440	1,172
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-347	0	0	-347
TOTAL	39,121	0	39,121	4,156	3,215	1,567	4,483	9,143	1,651	63,336

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TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	2,223	0	0	0	2,223	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	2,335	0	0	0	2,335	225	0	0	225
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	-112	0	0	0	-112	-225	0	0	-225
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	2,335	0	0	0	2,335	225	0	0	225
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	2,223	0	0	0	2,223	0	0	0	0

CARLETON

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	151,237	0	275	27,501	0	179,013	22,469	3,588	2,537	207,607	125
2. TOTAL EXPENSE (FROM TABLE 3)	146,836	0	469	27,421	0	174,726	22,339	3,306	4,047	204,418	0
3. LUMP SUM PAYMENTS	10,941	0	0	0	0	10,941	0	0	0	10,941	0
4. NET REVENUE (EXPENSE)	-6,540	0	-194	80	0	-6,654	130	282	-1,510	-7,752	125
5. NET RECONCILING ITEMS	154	0	194	-5,501	0	-5,153	587	842	0	-3,724	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-6,386	0	0	-5,421	0	-11,807	717	1,124	-1,510	-11,476	125
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-829	0	0	-490	0	-1,319	418	-2,478	2,918	-461	461
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-2,006	2,006	0	872	-872	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-9,221	2,006	0	-5,039	-872	-13,126	1,135	-1,354	1,408	-11,937	586
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-9,369	1,230	0	-2,617	2,498	-8,258	12,617	6,253	-2,117	8,495	[illegible]
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-18,590	3,236	0	-7,656	1,626	-21,384	13,752	4,899	-709	-3,442	9,597

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	71,565	0	0	71,565	0	0	0	71,565	0
(II) EXTRA FORMULA	14,724	0	0	14,724	0	0	0	14,724	0
(III) OTHER MET GRANTS	4,729	0	304	5,033	106	0	1,553	6,692	0
(B) OTHER ONTARIO GRANTS	237	0	33	270	1,862	0	115	2,247	0
TOTAL ONTARIO GRANTS	91,255	0	337	91,592	1,968	0	1,668	95,228	0
(C) FEDERAL	652	0	102	754	13,315	593	713	15,375	0
(D) MUNICIPAL	0	0	0	0	13	0	0	13	0
(E) OTHER	0	0	0	0	1,489	0	0	1,489	0
2. FEES (A) TUITION CREDIT	47,466	0	0	47,466	0	0	0	47,466	0
(B) TUITION NON-CREDIT	0	273	0	273	0	0	0	273	0
(C) MISCELLANEOUS	4,474	0	9,426	13,900	0	0	0	13,900	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	3,717	0	0	3,717	334	2,050	0	6,101	14
5. NON-GOVT. GRANTS & CONTRACTS	344	0	169	513	5,350	0	0	5,863	0
6. SALES OF SERVICE AND PRODUCTS	0	0	17,153	17,153	0	0	0	17,153	0
7. INVESTMENT INCOME	1,130	0	43	1,173	0	945	152	2,270	111
8. MISCELLANEOUS	2,199	2	271	2,472	0	0	4	2,476	0
TOTAL	151,237	275	27,501	179,013	22,469	3,588	2,537	207,607	125

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $3,037,307 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	53,558	0	0	53,558	1,509	0	0	55,067
(B) OTHER INSTRUCTION & RESEARCH	8,046	172	0	8,218	6,949	581	0	15,748
(C) OTHER SALARIES AND WAGES	37,883	101	3,696	41,680	2,249	696	0	44,625
TOTAL SALARIES AND WAGES	99,487	273	3,696	103,456	10,707	1,277	0	115,440
2. EMPLOYEE [illegible]	15,899	20	667	16,586	704	235	0	17,525
TOTAL [illegible]	115,386	293	4,363	120,042	11,411	1,512	0	132,965
3. LIBRARY AC[illegible]	3,593	0	0	3,593	0	0	0	3,593
4. EQUIPMENT & FURN. [illegible] RENTAL AND MAINTENANCE	3,060	11	1,061	4,132	3,023	166	31	7,352
5. OPERATIONAL SUPPLIES AND EXPENSES	9,863	57	1,196	11,116	4,890	814	0	16,820
6. COST OF GOODS SOLD	0	0	7,824	7,824	0	0	0	7,824
7. UTILITIES	4,188	3	1,254	5,445	36	7	0	5,488
8. MUNICIPAL TAXES	1,289	0	24	1,313	0	0	0	1,313
9. RENOVATIONS AND ALTERATIONS	689	0	1,251	1,940	30	1	3,360	5,331
10. EXTERNALLY CONTRACTED SERVICES	1,826	31	6,978	8,835	0	118	173	9,126
11. SCHOLARSHIPS, BURSARIES, ETC.	3,792	0	0	3,792	0	466	0	4,258
12. PRINCIPAL AND INTEREST REPAYMENTS	28	0	1,697	1,725	0	0	0	1,725
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	483	483
15. MISCELLANEOUS	3,746	74	1,149	4,969	2,949	222	0	8,140
16. INTERNAL COST ALLOCATIONS	-624	0	624	0	0	0	0	0
TOTAL	146,836	469	27,421	174,726	22,339	3,306	4,047	204,418

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	53,558	0	53,558	0	0	0	0	0	0	53,558
(B) OTHER INSTRUCTION & RESEARCH	8,046	0	8,046	0	0	0	0	0	0	8,046
(C) OTHER SALARIES AND WAGES	13,856	0	13,856	5,717	2,463	3,145	6,911	4,987	804	37,883
TOTAL SALARIES AND WAGES	75,460	0	75,460	5,717	2,463	3,145	6,911	4,987	804	99,487
2. EMPLOYEE BENEFITS	11,678	0	11,678	957	415	462	1,283	962	142	15,899
TOTAL SALARIES AND BENEFITS	87,138	0	87,138	6,674	2,878	3,607	8,194	5,949	946	115,386
3. LIBRARY ACQUISITIONS	0	0	0	3,593	0	0	0	0	0	3,593
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,234	0	1,234	235	1,126	94	165	191	15	3,060
5. OPERATIONAL SUPPLIES AND EXPENSES	5,919	0	5,919	215	153	790	456	2,035	295	9,863
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	882	0	0	3,306	0	4,188
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,289	0	1,289
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	689	0	689
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,826	0	1,826
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3,792	0	0	0	3,792
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	28	0	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,054	0	1,054	21	0	45	1,344	568	714	3,746
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-624	0	0	-624
TOTAL	95,345	0	95,345	10,738	5,039	8,356	9,535	15,853	1,970	146,836

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TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRIBUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	726	453	1,790	143	0	0	3,112	339	0	0	339
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	205	132	651	118	0	0	1,106	1,211	0	0	1,211
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	521	321	1,139	25	0	0	2,006	-872	0	0	-872
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	159	131	887	53	0	0	1,230	2,498	0	0	2,498
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	680	452	2,026	78	0	0	3,236	1,626	0	0	1,626

GUELPH

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	153,036	0	2,459	40,944	0	196,439	64,402	13,697	6,472	281,010	2,299
2. TOTAL EXPENSE (FROM TABLE 3)	141,965	0	2,676	38,333	0	182,974	65,477	6,614	10,502	265,567	0
3. LUMP SUM PAYMENTS	999	0	0	0	0	999	0	0	0	999	0
4. NET REVENUE (EXPENSE)	10,072	0	-217	2,611	0	12,466	-1,075	7,083	-4,030	14,444	2,299
5. NET RECONCILING ITEMS	-449	0	217	-1,678	0	-1,910	106	-9,039	1,394	-9,449	9,039
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	9,623	0	0	933	0	10,556	-969	-1,956	-2,636	4,995	11,338
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-4,012	0	0	300	0	-3,712	1,224	1,045	2,706	1,263	-1,263
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-3,205	3,205	0	8	-8	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	2,406	3,205	0	1,241	-8	6,844	255	-911	70	6,258	10,075
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-21,091	3,676	0	-394	283	-17,526	16,257	12,935	-97	11,569	55,868
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-18,685	6,881	0	847	275	-10,682	16,512	12,024	-27	17,827	65,943

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1990
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	91,193	0	0	91,193	0	0	0	91,193	0
(II) EXTRA FORMULA	6,492	0	0	6,492	0	0	0	6,492	0
(III) OTHER MET GRANTS	4,898	0	375	5,273	430	8	1,941	7,652	0
(B) OTHER ONTARIO GRANTS	6,449	0	486	6,935	31,602	37	0	38,574	0
TOTAL ONTARIO GRANTS	109,032	0	861	109,893	32,032	45	1,941	143,911	0
(C) FEDERAL	480	0	0	480	21,195	1,095	906	23,676	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	261	0	0	261	0
2. FEES (A) TUITION CREDIT	36,207	0	0	36,207	0	0	0	36,207	0
(B) TUITION NON-CREDIT	0	2,459	0	2,459	0	0	0	2,459	0
(C) MISCELLANEOUS	2,544	0	19,856	22,400	0	0	0	22,400	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	798	0	14	812	0	2,659	862	4,333	1,985
5. NON-GOVT. GRANTS & CONTRACTS	76	0	0	76	9,578	0	2,663	12,317	0
6. SALES OF SERVICE AND PRODUCTS	0	0	18,120	18,120	0	0	0	18,120	0
7. INVESTMENT INCOME	1,700	0	132	1,832	36	9,898	0	11,766	0
8. MISCELLANEOUS	2,199	0	1,961	4,160	1,300	0	100	5,560	314
TOTAL	153,036	2,459	40,944	196,439	64,402	13,697	6,472	281,010	2,299

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $4,241,545 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	52,034	0	0	52,034	7,107	95	0	59,236
(B) OTHER INSTRUCTION & RESEARCH	5,534	105	0	5,639	10,936	565	0	17,140
(C) OTHER SALARIES AND WAGES	38,663*	1,076	9,474	49,213	19,714	351	0	69,278
TOTAL SALARIES AND WAGES	96,231	1,181	9,474	106,886	37,757	1,011	0	145,654
2. EMPLOYEE BENEFITS	12,672	194	1,650	14,516	5,243	91	0	19,850
TOTAL SALARIES AND BENEFITS	108,903	1,375	11,124	121,402	43,000	1,102	0	165,504
3. LIBRARY ACQUISITIONS	3,250	0	0	3,250	1	133	0	3,384
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7,818	124	3,026	10,968	4,701	305	2,531	18,505
5. OPERATIONAL SUPPLIES AND EXPENSES	8,661	545	3,562	12,768	10,891	1,633	0	25,292
6. COST OF GOODS SOLD	0	0	9,114	9,114	0	0	0	9,114
7. UTILITIES	4,311	1	4,003	8,315	1,499	7	0	9,821
8. MUNICIPAL TAXES	935	0	135	1,070	0	0	0	1,070
9. RENOVATIONS AND ALTERATIONS	0	0	315	315	-1	27	1,524	1,865
10. EXTERNALLY CONTRACTED SERVICES	2,669	384	217	3,270	1,416	277	0	4,963
11. SCHOLARSHIPS, BURSARIES, ETC.	698	0	0	698	270	2,510	0	3,478
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	6,326	6,326	0	0	0	6,326
13. LAND AND SITE SERVICES	32	0	0	32	5	7	0	44
14. BUILDINGS	0	0	0	0	0	0	6,447	6,447
15. MISCELLANEOUS	4,688	247	511	5,446	3,695	613	0	9,754
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	141,965	2,676	38,333	182,974	65,477	6,614	10,502	265,567

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: GUELPH

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	52,034	0	52,034	0	0	0	0	0	0	52,034
(B) OTHER INSTRUCTION & RESEARCH	5,534	0	5,534	0	0	0	0	0	0	5,534
(C) OTHER SALARIES AND WAGES	15,473	0	15,473	3,437	2,140	2,033	5,039	8,671	1,870	38,663
TOTAL SALARIES AND WAGES	73,041	0	73,041	3,437	2,140	2,033	5,039	8,671	1,870	96,231
2. EMPLOYEE BENEFITS	9,139	0	9,139	526	320	267	769	1,365	286	12,672
TOTAL SALARIES AND BENEFITS	82,180	0	82,180	3,963	2,460	2,300	5,808	10,036	2,156	108,903
3. LIBRARY ACQUISITIONS	0	0	0	3,250	0	0	0	0	0	3,250
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,489	0	3,489	651	1,745	124	305	1,421	83	7,818
5. OPERATIONAL SUPPLIES AND EXPENSES	5,028	0	5,028	157	289	384	407	1,579	817	8,661
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	714	0	0	3,597	0	4,311
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	935	0	935
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	617	0	617	18	71	758	201	567	437	2,669
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	698	0	0	0	698
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	32	0	32
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,486	0	1,486	70	107	834	577	610	1,004	4,688
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	92,800	0	92,800	8,109	5,386	5,098	7,298	18,777	4,497	141,965

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	3,659	0	3,072	0	6,731	275	0	0	275
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	3,526	0	0	0	3,526	283	0	0	283
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	133	0	3,072	0	3,205	-8	0	0	-8
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	3,526	150	0	0	3,676	283	0	0	283
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	3,659	150	3,072	0	6,881	275	0	0	275

LAKEHEAD

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAKEHEAD

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES		SUBTOTAL	SPONSORED RESEARCH	TRUST AND ENDOWMENT	CAPITAL		
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	(6)	(7)	(8)	(9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	52,265	0	631	10,447	0	63,343	5,525	1,163	1,767	71,798	365
2. TOTAL EXPENSE (FROM TABLE 3)	51,386	0	631	10,414	0	62,431	5,555	1,101	1,226	70,313	0
3. LUMP SUM PAYMENTS	4,096	0	0	0	0	4,096	0	0	0	4,096	0
4. NET REVENUE (EXPENSE)	-3,217	0	0	33	0	-3,184	-30	62	541	-2,611	365
5. NET RECONCILING ITEMS	-300	0	0	-97	0	-397	0	0	-603	-1,000	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-3,517	0	0	-64	0	-3,581	-30	62	-62	-3,611	365
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-261	0	0	-72	0	-333	242	42	-45	-94	94
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	3,778	-3,778	0	136	-136	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-3,778	0	0	-136	-3,914	212	104	-107	-3,705	459
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	-771	0	0	-259	-1,030	2,866	293	525	2,654	4,487
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	-4,549	0	0	-395	-4,944	3,078	397	418	-1,051	4,946

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	24,278	0	0	24,278	0	0	0	24,278	0
(II) EXTRA FORMULA	6,559	0	0	6,559	0	0	0	6,559	0
(III) OTHER MET GRANTS	2,081	0	199	2,280	7	0	634	2,921	0
(B) OTHER ONTARIO GRANTS	70	63	0	133	1,962	160	237	2,492	0
TOTAL ONTARIO GRANTS	32,988	63	199	33,250	1,969	160	871	36,250	0
(C) FEDERAL	149	92	0	241	1,964	0	300	2,505	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	16,773	0	0	16,773	0	0	0	16,773	0
(B) TUITION NON-CREDIT	0	476	0	476	0	0	0	476	0
(C) MISCELLANEOUS	1,082	0	3,930	5,012	0	0	0	5,012	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	403	0	0	403	135	434	588	1,560	322
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,455	0	0	1,455	0
6. SALES OF SERVICE AND PRODUCTS	0	0	6,136	6,136	0	0	0	6,136	0
7. INVESTMENT INCOME	636	0	102	738	2	563	8	1,311	43
8. MISCELLANEOUS	234	0	80	314	0	6	0	320	0
TOTAL	52,265	631	10,447	63,343	5,525	1,163	1,767	71,798	365

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $2,572,256 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	18,883	4	0	18,887	77	0	0	18,964
(B) OTHER INSTRUCTION & RESEARCH	4,265	168	0	4,433	1,937	0	0	6,370
(C) OTHER SALARIES AND WAGES	13,136	193	1,570	14,899	259	76	0	15,234
TOTAL SALARIES AND WAGES	36,284	365	1,570	38,219	2,273	76	0	40,568
2. EMPLOYEE BENEFITS	5,575	30	196	5,801	187	8	0	5,996
TOTAL SALARIES AND BENEFITS	41,859	395	1,766	44,020	2,460	84	0	46,564
3. LIBRARY ACQUISITIONS	1,318	0	0	1,318	86	25	13	1,442
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,000	2	92	1,094	409	43	456	2,002
5. OPERATIONAL SUPPLIES AND EXPENSES	1,875	27	1,490	3,392	994	7	17	4,410
6. COST OF GOODS SOLD	0	0	3,635	3,635	0	0	0	3,635
7. UTILITIES	1,818	0	424	2,242	33	0	0	2,275
8. MUNICIPAL TAXES	456	0	0	456	0	0	0	456
9. RENOVATIONS AND ALTERATIONS	229	0	0	229	0	0	0	229
10. EXTERNALLY CONTRACTED SERVICES	171	0	1,555	1,726	0	0	399	2,125
11. SCHOLARSHIPS, BURSARIES, ETC.	170	0	0	170	191	915	0	1,276
12. PRINCIPAL AND INTEREST REPAYMENTS	335	0	1,459	1,794	0	0	0	1,794
13. LAND AND SITE SERVICES	0	0	0	0	21	0	0	21
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,357	157	151	2,665	1,390	23	6	4,084
16. INTERNAL COST ALLOCATIONS	-202	50	-158	-310	-29	4	335	0
TOTAL	51,386	631	10,414	62,431	5,555	1,101	1,226	70,313

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	18,883	0	18,883	0	0	0	0	0	0	18,883
(B) OTHER INSTRUCTION & RESEARCH	4,265	0	4,265	0	0	0	0	0	0	4,265
(C) OTHER SALARIES AND WAGES	3,815	0	3,815	1,533	807	1,241	2,666	2,671	403	13,136
TOTAL SALARIES AND WAGES	26,963	0	26,963	1,533	807	1,241	2,666	2,671	403	36,284
2. EMPLOYEE BENEFITS	3,792	0	3,792	253	117	169	506	524	214	5,575
TOTAL SALARIES AND BENEFITS	30,755	0	30,755	1,786	924	1,410	3,172	3,195	617	41,859
3. LIBRARY ACQUISITIONS	0	0	0	1,318	0	0	0	0	0	1,318
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	382	0	382	53	232	54	162	110	7	1,000
5. OPERATIONAL SUPPLIES AND EXPENSES	657	0	657	-3	-7	386	79	687	76	1,875
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	103	0	0	1,715	0	1,818
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	456	0	456
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	229	0	229
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	25	0	0	7	139	0	171
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	170	0	0	0	170
12. PRINCIPAL AND INTEREST REPAYMENTS	335	0	335	0	0	0	0	0	0	335
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,322	0	1,322	12	57	196	340	114	316	2,357
16. INTERNAL COST ALLOCATIONS	23	0	23	0	0	0	23	133	-381	-202
TOTAL	33,474	0	33,474	3,191	1,309	2,216	3,783	6,778	635	51,386

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER** (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	75	0	0	0	0	23	98	42	0	105	147
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	29	0	0	0	0	3,847	3,876	122	0	161	283
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	46	0	0	0	0	-3,824	-3,778	-80	0	-56	-136
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	858	0	0	250	0	-1,879	-771	-331	0	72	-259
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	904	0	0	250	0	-5,703	-4,549	-411	0	16	-395

* Other Operating funds are for future year's operating budget, ($5,805) thousand; and deferred department income, $102 thousand.

** Other Ancillary funds are for book scholarship fund, $105 thousand; and Lakehead University network, ($89) thousand.

LAURENTIAN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED 30 APRIL 1996 (IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: LAURENTIAN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	57,936	0	44	6,697	0	64,677	7,528	2,367	947	75,519	341
2. TOTAL EXPENSE (FROM TABLE 3)	57,221	0	44	6,691	0	63,956	6,677	2,455	2,220	75,308	0
3. LUMP SUM PAYMENTS	3,208	0	0	0	0	3,208	0	0	0	3,208	0
4. NET REVENUE (EXPENSE)	-2,493	0	0	6	0	-2,487	851	-88	-1,273	-2,997	341
5. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-2,493	0	0	6	0	-2,487	851	-88	-1,273	-2,997	341
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	41	0	0	-876	0	-835	357	-14	309	-183	183
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-40	40	0	-4	4	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-2,492	40	0	-874	4	-3,322	1,208	-102	-964	-3,180	524
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,036	2,981	0	874	604	5,495	5,059	2,232	2,156	14,942	2,585
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-1,456	3,021	0	0	608	2,173	6,267	2,130	1,192	11,762	3,109

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAURENTIAN

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS: OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	RESTRICTED EXPENDABLE FUNDS: SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	21,527	0	0	21,527	0	0	0	21,527	0
(II) EXTRA FORMULA	15,567	0	0	15,567	0	0	0	15,567	0
(III) OTHER MET GRANTS	4,936	0	0	4,936	54	495	642	6,127	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	1,749	155	-236	1,668	0
TOTAL ONTARIO GRANTS	42,030	0	0	42,030	1,803	650	406	44,889	0
(C) FEDERAL	10	0	0	10	3,156	8	357	3,531	0
(D) MUNICIPAL	0	0	0	0	30	6	0	36	0
(E) OTHER	0	0	0	0	30	0	0	30	0
2. FEES (A) TUITION CREDIT	13,439	0	0	13,439	0	0	0	13,439	0
(B) TUITION NON-CREDIT	0	44	0	44	0	0	0	44	0
(C) MISCELLANEOUS	958	0	2,557	3,515	0	0	0	3,515	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	105	0	0	105	264	888	0	1,257	207
5. NON-GOVT. GRANTS & CONTRACTS	89	0	0	89	1,943	186	0	2,218	1
6. SALES OF SERVICE AND PRODUCTS	0	0	4,140	4,140	0	0	0	4,140	0
7. INVESTMENT INCOME	770	0	0	770	157	245	184	1,356	133
8. MISCELLANEOUS	535	0	0	535	145	384	0	1,064	0
TOTAL	57,936	44	6,697	64,677	7,528	2,367	947	75,519	341

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $1,331,513 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	23,144	0	0	23,144	210	1	0	23,355
(B) OTHER INSTRUCTION & RESEARCH	1,072	0	0	1,072	1,012	10	0	2,094
(C) OTHER SALARIES AND WAGES	14,754	31	1,133	15,918	2,806	367	0	19,091
TOTAL SALARIES AND WAGES	38,970	31	1,133	40,134	4,028	378	0	44,540
2. EMPLOYEE BENEFITS	6,809	2	157	6,968	392	32	0	7,392
TOTAL SALARIES AND BENEFITS	45,779	33	1,290	47,102	4,420	410	0	51,932
3. LIBRARY ACQUISITIONS	1,241	0	0	1,241	14	33	0	1,288
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,374	0	417	1,791	461	153	0	2,405
5. OPERATIONAL SUPPLIES AND EXPENSES	2,534	10	731	3,275	864	329	0	4,468
6. COST OF GOODS SOLD	0	0	2,753	2,753	0	0	0	2,753
7. UTILITIES	1,832	0	336	2,168	32	24	0	2,224
8. MUNICIPAL TAXES	399	0	0	399	0	0	0	399
9. RENOVATIONS AND ALTERATIONS	280	0	167	447	4	1	0	452
10. EXTERNALLY CONTRACTED SERVICES	1,401	0	214	1,615	0	20	0	1,635
11. SCHOLARSHIPS, BURSARIES, ETC.	3	0	0	3	2	783	0	788
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	404	404	0	0	0	404
13. LAND AND SITE SERVICES	0	0	0	0	0	0	325	325
14. BUILDINGS	0	0	0	0	0	0	1,895	1,895
15. MISCELLANEOUS	2,649	1	108	2,758	880	702	0	4,340
16. INTERNAL COST ALLOCATIONS	-271	0	271	0	0	0	0	0
TOTAL	57,221	44	6,891	63,956	6,677	2,455	2,220	75,308

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	23,144	0	23,144	0	0	0	0	0	0	23,144
(B) OTHER INSTRUCTION & RESEARCH	1,072	0	1,072	0	0	0	0	0	0	1,072
(C) OTHER SALARIES AND WAGES	5,150	0	5,150	1,907	778	1,033	3,428	1,747	711	14,754
TOTAL SALARIES AND WAGES	29,366	0	29,366	1,907	778	1,033	3,428	1,747	711	38,970
2. EMPLOYEE BENEFITS	5,069	0	5,069	327	142	179	625	348	119	6,809
TOTAL SALARIES AND BENEFITS	34,435	0	34,435	2,234	920	1,212	4,053	2,095	830	45,779
3. LIBRARY ACQUISITIONS	0	0	0	1,241	0	0	0	0	0	1,241
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	725	0	725	0	338	37	87	146	41	1,374
5. OPERATIONAL SUPPLIES AND EXPENSES	1,590	0	1,590	99	77	52	310	153	253	2,534
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	58	0	0	1,774	0	1,832
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	399	0	399
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	280	0	280
10. EXTERNALLY CONTRACTED SERVICES	180	0	180	65	12	0	78	1,017	49	1,401
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3	0	0	0	3
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,510	0	1,510	3	8	291	330	269	238	2,649
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-271	0	0	-271
TOTAL	38,440	0	38,440	3,642	1,413	1,595	4,587	6,133	1,411	57,221

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: LAURENTIAN

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	326	2,370	23	0	15	2,734	157	0	0	157
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	389	1,918	8	0	379	2,694	153	0	0	153
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	-63	452	15	0	-364	40	4	0	0	4
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	389	1,918	235	0	439	2,981	604	0	0	604
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	326	2,370	250	0	75	3,021	608	0	0	608

* Other Operating funds are for telephone.

ALGOMA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	6,739	0	0	919	0	7,658	0	0	488	8,146	17
2. TOTAL EXPENSE (FROM TABLE 3)	6,692	0	0	899	0	7,591	0	0	490	8,081	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	47	0	0	20	0	67	0	0	-2	65	17
5. NET RECONCILING ITEMS	0	0	0	-22	0	-22	0	0	0	-22	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	47	0	0	-2	0	45	0	0	-2	43	17
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	47	0	0	-2	0	45	0	0	-2	43	17
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1	0	0	-15	0	-14	0	0	0	-14	711
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	48	0	0	-17	0	31	0	0	-2	29	728

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	2,157	0	0	2,157	0	0	0	2,157	0
(II) EXTRA FORMULA	2,156	0	0	2,156	0	0	0	2,156	0
(III) OTHER MET GRANTS	317	0	0	317	0	0	312	629	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	4,630	0	0	4,630	0	0	312	4,942	0
(C) FEDERAL	28	0	0	28	0	0	176	204	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	1,957	0	0	1,957	0	0	0	1,957	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	30	0	111	141	0	0	0	141	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	20	0	0	20	0	0	0	20	17
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	808	808	0	0	0	808	0
7. INVESTMENT INCOME	17	0	0	17	0	0	0	17	0
8. MISCELLANEOUS	57	0	0	57	0	0	0	57	0
TOTAL	6,739	0	919	7,658	0	0	488	8,146	17

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $287,022 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	2,553	0	0	2,553	0	0	0	2,553
(B) OTHER INSTRUCTION & RESEARCH	45	0	0	45	0	0	0	45
(C) OTHER SALARIES AND WAGES	2,152	0	248	2,400	0	0	0	2,400
TOTAL SALARIES AND WAGES	4,750	0	248	4,998	0	0	0	4,998
2. EMPLOYEE BENEFITS	823	0	40	863	0	0	0	863
TOTAL SALARIES AND BENEFITS	5,573	0	288	5,861	0	0	0	5,861
3. LIBRARY ACQUISITIONS	156	0	0	156	0	0	0	156
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	137	0	34	171	0	0	0	171
5. OPERATIONAL SUPPLIES AND EXPENSES	231	0	24	255	0	0	0	255
6. COST OF GOODS SOLD	0	0	374	374	0	0	0	374
7. UTILITIES	109	0	54	163	0	0	0	163
8. MUNICIPAL TAXES	38	0	0	38	0	0	0	38
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	35	0	2	37	0	0	0	37
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	81	81	0	0	0	81
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	490	490
15. MISCELLANEOUS	413	0	42	455	0	0	0	455
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	6,692	0	899	7,591	0	0	490	8,081

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ALGOMA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	2,553	0	2,553	0	0	0	0	0	0	2,553
(B) OTHER INSTRUCTION & RESEARCH	45	0	45	0	0	0	0	0	0	45
(C) OTHER SALARIES AND WAGES	0	0	0	484	98	272	753	425	120	2,152
TOTAL SALARIES AND WAGES	2,598	0	2,598	484	98	272	753	425	120	4,750
2. EMPLOYEE BENEFITS	412	0	412	100	19	50	137	83	22	823
TOTAL SALARIES AND BENEFITS	3,010	0	3,010	584	117	322	890	508	142	5,573
3. LIBRARY ACQUISITIONS	0	0	0	156	0	0	0	0	0	156
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	19	45	0	61	12	0	137
5. OPERATIONAL SUPPLIES AND EXPENSES	3	0	3	28	14	20	90	57	19	231
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	2	0	0	107	0	109
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	38	0	38
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	35	0	35
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	134	0	134	4	1	41	105	40	88	413
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	3,147	0	3,147	791	179	383	1,146	797	249	6,692

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0

HEARST

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,295	0	0	55	0	2,350	0	0	526	2,876	0
2. TOTAL EXPENSE (FROM TABLE 3)	2,245	0	0	55	0	2,300	0	0	526	2,826	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	50	0	0	0	0	50	0	0	0	50	0
5. NET RECONCILING ITEMS	-65	0	0	0	0	-65	0	0	0	-65	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-15	0	0	0	0	-15	0	0	0	-15	0
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-15	0	0	0	0	-15	0	0	0	-15	0
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	194	0	0	0	0	194	0	0	0	194	0
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	179	0	0	0	0	179	0	0	0	179	0

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: HEARST

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	772	0	0	772	0	0	0	772	0
(II) EXTRA FORMULA	440	0	0	440	0	0	0	440	0
(III) OTHER MET GRANTS	825	0	0	825	0	0	425	1,250	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	2,037	0	0	2,037	0	0	425	2,462	0
(C) FEDERAL	0	0	0	0	0	0	101	101	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	183	0	0	183	0	0	0	183	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	6	0	15	21	0	0	0	21	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	0	0	0	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	40	40	0	0	0	40	0
7. INVESTMENT INCOME	4	0	0	4	0	0	0	4	0
8. MISCELLANEOUS	65	0	0	65	0	0	0	65	0
TOTAL	2,295	0	55	2,350	0	0	526	2,876	0

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $280,621 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

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EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: HEARST

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			TOTAL (8)
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	709	0	0	709	0	0	0	709
(B) OTHER INSTRUCTION & RESEARCH	7	0	0	7	0	0	0	7
(C) OTHER SALARIES AND WAGES	632	0	0	632	0	0	0	632
TOTAL SALARIES AND WAGES	1,348	0	0	1,348	0	0	0	1,348
2. EMPLOYEE BENEFITS	283	0	0	283	0	0	0	283
TOTAL SALARIES AND BENEFITS	1,631	0	0	1,631	0	0	0	1,631
3. LIBRARY ACQUISITIONS	45	0	0	45	0	0	0	45
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	89	0	0	89	0	0	0	89
5. OPERATIONAL SUPPLIES AND EXPENSES	119	0	0	119	0	0	0	119
6. COST OF GOODS SOLD	0	0	40	40	0	0	0	40
7. UTILITIES	43	0	0	43	0	0	0	43
8. MUNICIPAL TAXES	5	0	0	5	0	0	0	5
9. RENOVATIONS AND ALTERATIONS	72	0	0	72	0	0	0	72
10. EXTERNALLY CONTRACTED SERVICES	1	0	0	1	0	0	0	1
11. SCHOLARSHIPS, BURSARIES, ETC.	13	0	0	13	0	0	0	13
12. PRINCIPAL AND INTEREST REPAYMENTS	3	0	0	3	0	0	0	3
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	526	526
15. MISCELLANEOUS	224	0	15	239	0	0	0	239
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	2,245	0	55	2,300	0	0	526	2,826

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: HEARST

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	709	0	709	0	0	0	0	0	0	709
(B) OTHER INSTRUCTION & RESEARCH	7	0	7	0	0	0	0	0	0	7
(C) OTHER SALARIES AND WAGES	140	0	140	105	0	0	338	49	0	632
TOTAL SALARIES AND WAGES	856	0	856	105	0	0	338	49	0	1,348
2. EMPLOYEE BENEFITS	201	0	201	16	0	0	56	10	0	283
TOTAL SALARIES AND BENEFITS	1,057	0	1,057	121	0	0	394	59	0	1,631
3. LIBRARY ACQUISITIONS	0	0	0	45	0	0	0	0	0	45
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	64	0	64	0	0	0	25	0	0	89
5. OPERATIONAL SUPPLIES AND EXPENSES	61	0	61	0	0	0	51	7	0	119
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	17	0	0	26	0	43
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	5	0	5
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	72	0	72
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1	0	1
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	13	0	0	0	13
12. PRINCIPAL AND INTEREST REPAYMENTS	3	0	3	0	0	0	0	0	0	3
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	81	0	81	0	0	0	18	125	0	224
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,266	0	1,266	166	17	13	488	295	0	2,245

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0

MCMASTER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	172,889	0	1,158	36,374	0	210,421	91,483	37,907	3,796	343,607	1,727
2. TOTAL EXPENSE (FROM TABLE 3)	173,645	0	1,258	34,506	0	209,409	90,067	31,285	5,137	335,898	0
3. LUMP SUM PAYMENTS	10,504	0	0	0	0	10,504	0	0	0	10,504	0
4. NET REVENUE (EXPENSE)	-11,260	0	-100	1,868	0	-9,492	1,416	6,622	-1,341	-2,795	1,727
5. NET RECONCILING ITEMS	-1,469	0	100	-852	0	-2,221	367	0	244	-1,610	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-12,729	0	0	1,016	0	-11,713	1,783	6,622	-1,097	-4,405	1,727
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	505	0	0	-511	0	-6	0	-1,284	1,290	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	149	-149	0	-505	505	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-12,075	-149	0	0	505	-11,719	1,783	5,338	193	-4,405	1,727
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-2,723	8,130	0	0	1,482	6,889	2,319	19,335	5,116	33,659	95,611
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-14,798	7,981	0	0	1,987	-4,830	4,102	24,673	5,309	29,254	97,338

Note: In addition to the above revenue and expenses, $3,176 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

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REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	98,787	0	0	98,787	0	0	0	98,787	0
(II) EXTRA FORMULA	9,388	0	0	9,388	0	0	0	9,388	0
(III) OTHER MET GRANTS	7,463	0	570	8,033	1,219	577	2,671	12,500	0
(B) OTHER ONTARIO GRANTS	97	0	0	97	13,022	0	0	13,119	0
TOTAL ONTARIO GRANTS	115,735	0	570	116,305	14,241	577	2,671	133,794	0
(C) FEDERAL	0	0	0	0	47,631	0	421	48,052	0
(D) MUNICIPAL	0	0	0	0	100	0	0	100	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	41,019	0	0	41,019	0	0	0	41,019	0
(B) TUITION NON-CREDIT	0	1,158	0	1,158	0	0	0	1,158	0
(C) MISCELLANEOUS	2,844	0	9,447	12,291	0	0	0	12,291	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	1,887	18,816	0	20,703	1,727
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	27,605	0	0	27,605	0
6. SALES OF SERVICE AND PRODUCTS	0	0	25,702	25,702	0	0	0	25,702	0
7. INVESTMENT INCOME	3,262	0	172	3,434	19	18,514	704	22,671	0
8. MISCELLANEOUS	10,029	0	483	10,512	0	0	0	10,512	0
TOTAL	172,889	1,158	36,374	210,421	91,483	37,907	3,796	343,607	1,727

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $4,792,888 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: McMASTER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	55,148	370	0	55,518	21,641	4,041	0	81,200
(B) OTHER INSTRUCTION & RESEARCH	6,789	0	0	6,789	0	0	0	6,789
(C) OTHER SALARIES AND WAGES	49,599	383	7,506	57,488	25,280	6,662	0	89,430
TOTAL SALARIES AND WAGES	111,536	753	7,506	119,795	46,921	10,703	0	177,419
2. EMPLOYEE BENEFITS	17,888	76	1,192	19,156	4,575	1,958	0	25,689
TOTAL SALARIES AND BENEFITS	129,424	829	8,698	138,951	51,496	12,661	0	203,108
3. LIBRARY ACQUISITIONS	4,882	0	0	4,882	0	221	0	5,103
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,208	31	478	4,717	5,914	169	0	10,800
5. OPERATIONAL SUPPLIES AND EXPENSES	17,312	241	4,102	21,655	25,495	6,826	0	53,976
6. COST OF GOODS SOLD	0	0	14,304	14,304	0	0	0	14,304
7. UTILITIES	7,893	8	1,188	9,089	26	85	0	9,200
8. MUNICIPAL TAXES	758	0	55	813	0	0	0	813
9. RENOVATIONS AND ALTERATIONS	56	0	1,913	1,969	0	0	5,137	7,106
10. EXTERNALLY CONTRACTED SERVICES	2,318	0	258	2,576	0	0	0	2,576
11. SCHOLARSHIPS, BURSARIES, ETC.	59	0	0	59	0	6,576	0	6,635
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	3,099	3,099	0	0	0	3,099
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	6,735	149	411	7,295	7,136	4,747	0	19,178
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	173,645	1,258	34,506	209,409	90,067	31,285	5,137	335,898

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	45,463	9,685	55,148	0	0	0	0	0	0	55,148
(B) OTHER INSTRUCTION & RESEARCH	6,789	0	6,789	0	0	0	0	0	0	6,789
(C) OTHER SALARIES AND WAGES	16,179	6,174	22,353	5,644	3,597	3,542	6,054	6,337	2,072	49,599
TOTAL SALARIES AND WAGES	68,431	15,859	84,290	5,644	3,597	3,542	6,054	6,337	2,072	111,536
2. EMPLOYEE BENEFITS	10,809	3,134	13,943	985	531	324	703	1,085	317	17,888
TOTAL SALARIES AND BENEFITS	79,240	18,993	98,233	6,629	4,128	3,866	6,757	7,422	2,389	129,424
3. LIBRARY ACQUISITIONS	0	0	0	4,882	0	0	0	0	0	4,882
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,272	435	1,707	178	913	276	572	454	108	4,208
5. OPERATIONAL SUPPLIES AND EXPENSES	4,938	4,744	9,682	547	1,469	515	2,992	1,874	233	17,312
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	1,054	0	0	6,839	0	7,893
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	758	0	758
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	56	0	56
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	2,318	0	2,318
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	59	0	0	0	59
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,085	355	1,440	70	54	254	373	354	4,190	6,735
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	86,535	24,527	111,062	12,306	7,618	4,970	10,694	20,075	6,920	173,645

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	6,843	70	0	0	6,913	1,772	0	0	1,772
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	6,302	137	0	623	7,062	1,267	0	0	1,267
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	541	-67	0	-623	-149	505	0	0	505
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	6,302	465	0	1,363	8,130	1,482	0	0	1,482
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	6,843	398	0	740	7,981	1,987	0	0	1,987

* Other Operating funds are for library catalogue system, $533 thousand; and special library acquisitions, $207 thousand.

NIPISSING

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	16,060	0	773	106	0	16,939	11	768	2,572	20,290	1
2. TOTAL EXPENSE (FROM TABLE 3)	16,006	0	636	0	0	16,642	11	214	3,385	20,252	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	54	0	137	106	0	297	0	554	-813	38	1
5. NET RECONCILING ITEMS	0	0	0	0	0	0	0	0	0	0	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	54	0	137	106	0	297	0	554	-813	38	1
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-44	0	-137	0	0	-181	137	-663	707	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-10	10	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	10	0	106	0	116	137	-109	-106	38	1
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	247	25	0	0	0	272	31	6,601	0	6,904	915
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	247	35	0	106	0	388	168	6,492	-106	6,942	916

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	5,266	0	0	5,266	0	0	0	5,266	0
(II) EXTRA FORMULA	3,118	0	0	3,118	0	0	0	3,118	0
(III) OTHER MET GRANTS	466	0	106	572	0	0	2,407	2,979	0
(B) OTHER ONTARIO GRANTS	222	182	0	404	0	0	0	404	0
TOTAL ONTARIO GRANTS	9,072	182	106	9,360	0	0	2,407	11,767	0
(C) FEDERAL	25	314	0	339	11	0	2	352	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	5,496	0	0	5,496	0	0	0	5,496	0
(B) TUITION NON-CREDIT	0	145	0	145	0	0	0	145	0
(C) MISCELLANEOUS	442	0	0	442	0	0	163	605	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	676	0	676	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME	488	0	0	488	0	92	0	580	1
8. MISCELLANEOUS	537	132	0	669	0	0	0	669	0
TOTAL	16,060	773	106	16,939	11	768	2,572	20,290	1

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $741,767 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	6,958	91	0	7,049	0	0	0	7,049
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	2,858	168	0	3,026	0	0	0	3,026
TOTAL SALARIES AND WAGES	9,816	259	0	10,075	0	0	0	10,075
2. EMPLOYEE BENEFITS	1,483	13	0	1,496	0	0	0	1,496
TOTAL SALARIES AND BENEFITS	11,299	272	0	11,571	0	0	0	11,571
3. LIBRARY ACQUISITIONS	327	0	0	327	0	0	0	327
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	700	5	0	705	0	41	0	746
5. OPERATIONAL SUPPLIES AND EXPENSES	1,340	104	0	1,444	1	0	0	1,445
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	106	0	0	106	0	0	0	106
9. RENOVATIONS AND ALTERATIONS	65	0	0	65	0	0	0	65
10. EXTERNALLY CONTRACTED SERVICES	1,039	0	0	1,039	0	0	0	1,039
11. SCHOLARSHIPS, BURSARIES, ETC.	174	0	0	174	0	173	0	347
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	3,385	3,385
15. MISCELLANEOUS	956	255	0	1,211	10	0	0	1,221
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	16,006	636	0	16,642	11	214	3,385	20,252

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: NIPISSING

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	6,958	0	6,958	0	0	0	0	0	0	6,958
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	234	0	234	454	262	617	1,277	14	0	2,858
TOTAL SALARIES AND WAGES	7,192	0	7,192	454	262	617	1,277	14	0	9,816
2. EMPLOYEE BENEFITS	1,079	0	1,079	62	43	107	191	1	0	1,483
TOTAL SALARIES AND BENEFITS	8,271	0	8,271	516	305	724	1,468	15	0	11,299
3. LIBRARY ACQUISITIONS	0	0	0	327	0	0	0	0	0	327
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	80	0	80	10	46	10	504	50	0	700
5. OPERATIONAL SUPPLIES AND EXPENSES	684	0	684	79	21	145	271	140	0	1,340
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	106	0	106
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	65	0	65
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,039	0	1,039
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	174	0	0	0	174
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	391	0	391	9	6	248	274	28	0	956
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	9,426	0	9,426	941	378	1,301	2,517	1,443	0	16,006

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	10	0	0	0	10	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	10	0	0	0	10	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	25	0	0	0	25	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	35	0	0	0	35	0	0	0	0

O.C.A.D.

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART & DESIGN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	15,193	0	3	134	0	15,330	0	147	241	15,718	0
2. TOTAL EXPENSE (FROM TABLE 3)	14,187	0	3	19	0	14,209	0	158	802	15,169	0
3. LUMP SUM PAYMENTS	694	0	0	0	0	694	0	0	0	694	0
4. NET REVENUE (EXPENSE)	312	0	0	115	0	427	0	-11	-561	-145	0
5. NET RECONCILING ITEMS	297	0	0	-115	0	182	0	0	289	471	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	609	0	0	0	0	609	0	-11	-272	326	0
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-367	0	0	0	0	-367	0	0	367	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	242	0	0	0	0	242	0	-11	95	326	0
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-550	0	0	0	0	-550	0	61	-95	-584	0
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-308	0	0	0	0	-308	0	50	0	-258	0

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART & DESIGN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	9,055	0	0	9,055	0	0	0	9,055	0
(II) EXTRA FORMULA	0	0	0	0	0	0	0	0	0
(III) OTHER MET GRANTS	336	0	0	336	0	0	123	459	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	9,391	0	0	9,391	0	0	123	9,514	0
(C) FEDERAL	0	0	0	0	0	0	46	46	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	1	0	0	1	0	0	0	1	0
2. FEES (A) TUITION CREDIT	4,604	0	0	4,604	0	0	0	4,604	0
(B) TUITION NON-CREDIT	0	3	0	3	0	0	0	3	0
(C) MISCELLANEOUS	452	0	0	452	0	0	0	452	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	296	0	0	296	0	145	72	513	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	134	134	0	0	0	134	0
7. INVESTMENT INCOME	312	0	0	312	0	2	0	314	0
8. MISCELLANEOUS	137	0	0	137	0	0	0	137	0
TOTAL	15,193	3	134	15,330	0	147	241	15,718	0

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $995,479 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ONTARIO COLLEGE OF ART & DESIGN

TYPE OF FUND / OBJECT OF EXPENSE	GENERAL FUNDS				RESTRICTED FUNDS			
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	5,892	3	0	5,895	0	0	0	5,895
(B) OTHER INSTRUCTION & RESEARCH	306	0	0	306	0	0	0	306
(C) OTHER SALARIES AND WAGES	3,398	0	0	3,398	0	0	0	3,398
TOTAL SALARIES AND WAGES	9,596	3	0	9,599	0	0	0	9,599
2. EMPLOYEE BENEFITS	1,453	0	0	1,453	0	0	0	1,453
TOTAL SALARIES AND BENEFITS	11,049	3	0	11,052	0	0	0	11,052
3. LIBRARY ACQUISITIONS	94	0	0	94	0	0	0	94
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	41	0	0	41	0	0	221	262
5. OPERATIONAL SUPPLIES AND EXPENSES	1,018	0	1	1,019	0	0	0	1,019
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	484	0	0	484	0	0	0	484
8. MUNICIPAL TAXES	110	0	0	110	0	0	0	110
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	581	581
10. EXTERNALLY CONTRACTED SERVICES	364	0	18	382	0	0	0	382
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	158	0	158
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,027	0	0	1,027	0	0	0	1,027
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	14,187	3	19	14,209	0	158	802	15,169

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1996
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: ONTARIO COLLEGE OF ART & DESIGN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	5,892	0	5,892	0	0	0	0	0	0	5,892
(B) OTHER INSTRUCTION & RESEARCH	306	0	306	0	0	0	0	0	0	306
(C) OTHER SALARIES AND WAGES	765	0	765	357	0	167	1,337	503	269	3,398
TOTAL SALARIES AND WAGES	6,963	0	6,963	357	0	167	1,337	503	269	9,596
2. EMPLOYEE BENEFITS	1,041	0	1,041	70	0	33	211	70	28	1,453
TOTAL SALARIES AND BENEFITS	8,004	0	8,004	427	0	200	1,548	573	297	11,049
3. LIBRARY ACQUISITIONS	0	0	0	94	0	0	0	0	0	94
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	10	0	0	31	0	0	41
5. OPERATIONAL SUPPLIES AND EXPENSES	473	0	473	30	0	11	346	142	16	1,018
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	97	0	0	387	0	484
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	110	0	110
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	364	0	364
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	169	0	169	5	0	0	182	333	338	1,027
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	8,646	0	8,646	566	97	211	2,107	1,909	651	14,187

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART & DESIGN

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRIBUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0

O.I.S.E.

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OISE

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	32,728	0	372	3,964	0	37,064	2,881	64	138	40,147	0
2. TOTAL EXPENSE (FROM TABLE 3)	31,363	0	372	3,172	0	34,907	2,881	102	2	37,892	0
3. LUMP SUM PAYMENTS	441	0	0	0	0	441	0	0	0	441	0
4. NET REVENUE (EXPENSE)	924	0	0	792	0	1,716	0	-38	136	1,814	0
5. NET RECONCILING ITEMS	-300	0	0	0	0	-300	0	0	0	-300	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	624	0	0	792	0	1,416	0	-38	136	1,514	0
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	704	0	0	-704	0	0	0	0	0	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	683	-683	0	-88	88	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	2,011	-683	0	0	88	1,416	0	-38	136	1,514	0
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-3,086	2,786	0	0	-405	-705	0	370	0	-335	90
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-1,075	2,103	0	0	-317	711	0	332	136	1,179	90

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: OISE

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	21,399	0	0	21,399	0	0	0	21,399	0
(II) EXTRA FORMULA	1,977	0	0	1,977	0	0	0	1,977	0
(III) OTHER MET GRANTS	740	0	0	740	188	0	138	1,066	0
(B) OTHER ONTARIO GRANTS	3,995	0	0	3,995	5	0	0	4,000	0
TOTAL ONTARIO GRANTS	28,111	0	0	28,111	193	0	138	28,442	0
(C) FEDERAL	0	0	0	0	1,590	0	0	1,590	0
(D) MUNICIPAL	0	0	0	0	77	0	0	77	0
(E) OTHER	0	0	0	0	82	0	0	82	0
2. FEES (A) TUITION CREDIT	4,388	0	0	4,388	0	0	0	4,388	0
(B) TUITION NON-CREDIT	0	372	0	372	0	0	0	372	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	34	0	34	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	939	0	0	939	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,964	3,964	0	0	0	3,964	0
7. INVESTMENT INCOME	119	0	0	119	0	30	0	149	0
8. MISCELLANEOUS	110	0	0	110	0	0	0	110	0
TOTAL	32,728	372	3,964	37,064	2,881	64	138	40,147	0

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $4,696 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OISE

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	9,728	0	0	9,728	42	0	0	9,770
(B) OTHER INSTRUCTION & RESEARCH	2,932	0	0	2,932	1,026	0	0	3,958
(C) OTHER SALARIES AND WAGES	7,073	310	937	8,320	653	0	0	8,973
TOTAL SALARIES AND WAGES	19,733	310	937	20,980	1,721	0	0	22,701
2. EMPLOYEE BENEFITS	3,350	62	163	3,575	203	0	0	3,778
TOTAL SALARIES AND BENEFITS	23,083	372	1,100	24,555	1,924	0	0	26,479
3. LIBRARY ACQUISITIONS	343	0	0	343	0	0	0	343
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	826	0	53	879	93	0	0	972
5. OPERATIONAL SUPPLIES AND EXPENSES	647	0	550	1,197	229	102	0	1,528
6. COST OF GOODS SOLD	0	0	1,110	1,110	0	0	0	1,110
7. UTILITIES	436	0	0	436	0	0	0	436
8. MUNICIPAL TAXES	67	0	0	67	0	0	0	67
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	2	2
10. EXTERNALLY CONTRACTED SERVICES	3,889	0	0	3,889	0	0	0	3,889
11. SCHOLARSHIPS, BURSARIES, ETC.	944	0	0	944	0	0	0	944
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,318	0	312	1,630	492	0	0	2,122
16. INTERNAL COST ALLOCATIONS	-190	0	47	-143	143	0	0	0
TOTAL	31,363	372	3,172	34,907	2,881	102	2	37,892

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	9,728	0	9,728	0	0	0	0	0	0	9,728
(B) OTHER INSTRUCTION & RESEARCH	2,932	0	2,932	0	0	0	0	0	0	2,932
(C) OTHER SALARIES AND WAGES	3,153	0	3,153	1,535	465	0	1,500	365	55	7,073
TOTAL SALARIES AND WAGES	15,813	0	15,813	1,535	465	0	1,500	365	55	19,733
2. EMPLOYEE BENEFITS	2,669	0	2,669	269	73	0	267	62	10	3,350
TOTAL SALARIES AND BENEFITS	18,482	0	18,482	1,804	538	0	1,767	427	65	23,083
3. LIBRARY ACQUISITIONS	0	0	0	343	0	0	0	0	0	343
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	260	0	260	51	412	0	66	37	0	826
5. OPERATIONAL SUPPLIES AND EXPENSES	412	0	412	40	45	0	115	23	12	647
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	71	0	0	365	0	436
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	67	0	67
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	25	0	25	34	170	0	540	3,120	0	3,889
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	944	0	0	0	944
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	852	0	852	22	58	0	251	4	131	1,318
16. INTERNAL COST ALLOCATIONS	-61	0	-61	-2	-8	0	-119	0	0	-190
TOTAL	19,970	0	19,970	2,292	1,286	944	2,620	4,043	208	31,363

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER* (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	1,873	0	0	0	1,873	0	0	88	88
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	406	0	2,150	0	0	0	2,556	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-406	0	-277	0	0	0	-683	0	0	88	88
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	636	0	2,150	0	0	0	2,786	0	0	-405	-405
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	230	0	1,873	0	0	0	2,103	0	0	-317	-317

* Other Ancillary funds are for the Guidance Centre.

OTTAWA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: OTTAWA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	217,775	0	708	15,039	0	233,522	54,004	7,737	2,663	297,926	2,943
2. TOTAL EXPENSE (FROM TABLE 3)	203,350	0	443	14,709	0	218,502	52,599	8,096	15,663	294,860	0
3. LUMP SUM PAYMENTS	8,344	0	0	0	0	8,344	0	0	0	8,344	0
4. NET REVENUE (EXPENSE)	6,081	0	265	330	0	6,676	1,405	-359	-13,000	-5,278	2,943
5. NET RECONCILING ITEMS	-5,412	0	-265	11	0	-5,666	32	0	5,344	-290	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	669	0	0	341	0	1,010	1,437	-359	-7,656	-5,568	2,943
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-3,480	0	0	-46	0	-3,526	1,801	-2,428	4,086	-67	67
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	2,652	-2,652	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-159	-2,652	0	295	0	-2,516	3,238	-2,787	-3,570	-5,635	3,010
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,878	29,711	0	1,646	0	33,235	45,591	15,667	10,070	104,563	17,090
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,719	27,059	0	1,941	0	30,719	48,829	12,880	6,500	98,928	20,100

Note: In addition to the above revenue and expenses, $3,581 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	110,777	0	0	110,777	0	0	0	110,777	0
(II) EXTRA FORMULA	32,733	0	0	32,733	0	0	0	32,733	0
(III) OTHER MET GRANTS	11,225	0	0	11,225	0	0	1,854	13,079	0
(B) OTHER ONTARIO GRANTS	848	0	0	848	6,138	1,265	34	8,285	0
TOTAL ONTARIO GRANTS	155,583	0	0	155,583	6,138	1,265	1,888	164,874	0
(C) FEDERAL	19	0	0	19	24,263	647	325	25,254	0
(D) MUNICIPAL	0	0	0	0	27	302	12	341	0
(E) OTHER	2	0	0	2	137	281	0	420	0
2. FEES (A) TUITION CREDIT	51,665	0	0	51,665	0	0	0	51,665	0
(B) TUITION NON-CREDIT	0	708	0	708	0	0	0	708	0
(C) MISCELLANEOUS	3,822	0	6,174	9,996	0	0	0	9,996	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	209	0	0	209	2,391	2,713	13	5,326	1,108
5. NON-GOVT. GRANTS & CONTRACTS	64	0	0	64	19,436	2,058	0	21,558	0
6. SALES OF SERVICE AND PRODUCTS	0	0	7,304	7,304	0	0	0	7,304	0
7. INVESTMENT INCOME	3,673	0	22	3,695	1,607	44	385	5,731	1,835
8. MISCELLANEOUS	2,738	0	1,539	4,277	5	427	40	4,749	0
TOTAL	217,775	708	15,039	233,522	54,004	7,737	2,663	297,926	2,943

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $7,654,470 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	67,029	0	0	67,029	6,099	928	0	74,056
(B) OTHER INSTRUCTION & RESEARCH	13,716	85	0	13,801	11,141	1,262	0	26,204
(C) OTHER SALARIES AND WAGES	54,671	81	2,774	57,526	10,851	2,162	0	70,539
TOTAL SALARIES AND WAGES	135,416	166	2,774	138,356	28,091	4,352	0	170,799
2. EMPLOYEE BENEFITS	19,974	6	343	20,323	2,878	473	0	23,674
TOTAL SALARIES AND BENEFITS	155,390	172	3,117	158,679	30,969	4,825	0	194,473
3. LIBRARY ACQUISITIONS	4,900	0	0	4,900	202	26	0	5,128
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	10,088	3	293	10,384	3,227	257	99	13,967
5. OPERATIONAL SUPPLIES AND EXPENSES	9,573	38	254	9,865	11,090	561	0	21,516
6. COST OF GOODS SOLD	0	0	3,716	3,716	0	0	0	3,716
7. UTILITIES	5,987	0	683	6,670	31	11	0	6,712
8. MUNICIPAL TAXES	1,393	0	92	1,485	0	0	0	1,485
9. RENOVATIONS AND ALTERATIONS	537	0	270	807	26	26	15,524	16,383
10. EXTERNALLY CONTRACTED SERVICES	5,273	0	2,354	7,627	19	30	0	7,676
11. SCHOLARSHIPS, BURSARIES, ETC.	3,653	0	0	3,653	1,790	1,075	0	6,518
12. PRINCIPAL AND INTEREST REPAYMENTS	515	0	2,968	3,483	0	0	0	3,483
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	8,415	230	289	8,934	3,597	1,232	40	13,803
16. INTERNAL COST ALLOCATIONS	-2,374	0	673	-1,701	1,648	53	0	0
TOTAL	203,350	443	14,709	218,502	52,599	8,096	15,663	294,860

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: OTTAWA

FUNCTIONAL AREA OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	59,144	7,885	67,029	0	0	0	0	0	0	67,029
(B) OTHER INSTRUCTION & RESEARCH	12,489	1,227	13,716	0	0	0	0	0	0	13,716
(C) OTHER SALARIES AND WAGES	20,178	3,946	24,124	6,595	4,120	3,163	9,029	6,034	1,606	54,671
TOTAL SALARIES AND WAGES	91,811	13,058	104,869	6,595	4,120	3,163	9,029	6,034	1,606	135,416
2. EMPLOYEE BENEFITS	13,381	1,673	15,054	1,106	651	446	1,491	1,099	127	19,974
TOTAL SALARIES AND BENEFITS	105,192	14,731	119,923	7,701	4,771	3,609	10,520	7,133	1,733	155,390
3. LIBRARY ACQUISITIONS	0	0	0	4,900	0	0	0	0	0	4,900
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5,309	486	5,795	657	2,081	120	979	332	124	10,088
5. OPERATIONAL SUPPLIES AND EXPENSES	3,887	889	4,776	417	1,325	300	1,214	1,009	532	9,573
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	405	0	0	5,582	0	5,987
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,393	0	1,393
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	537	0	537
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	5,273	0	5,273
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3,653	0	0	0	3,653
12. PRINCIPAL AND INTEREST REPAYMENTS	122	0	122	0	0	0	0	0	393	515
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,821	391	3,212	54	725	726	1,350	1,643	705	8,415
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-2,374	0	0	-2,374
TOTAL	117,331	16,497	133,828	13,729	9,307	8,408	11,689	22,902	3,487	203,350

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	4,329	6,441	0	13,006	3,283	27,059	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	5,860	10,631	0	13,909	-689	29,711	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	-1,531	-4,190	0	-903	3,972	-2,652	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	5,860	10,631	0	13,909	-689	29,711	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	4,329	6,441	0	13,006	3,283	27,059	0	0	0	0

* Other Operating funds are for vacation pay, ($4,245) thousand; sports, $45 thousand; reprography, $154 thousand; education, $1,029 thousand; health services, ($109) thousand; and others, $6,409 thousand.

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QUEEN'S

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: QUEEN'S

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	220,138	0	7,110	33,614	0	260,862	63,338	25,090	10,886	360,176	19,103
2. TOTAL EXPENSE (FROM TABLE 3)	208,511	0	7,110	30,187	0	245,808	62,295	30,207	5,413	343,723	0
3. LUMP SUM PAYMENTS	11,347	0	0	373	0	11,720	0	128	0	11,848	0
4. NET REVENUE (EXPENSE)	280	0	0	3,054	0	3,334	1,043	-5,245	5,473	4,605	19,103
5. NET RECONCILING ITEMS	458	0	0	-694	0	-236	-2,201	4,194	-14,183	-12,426	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	738	0	0	2,360	0	3,098	-1,158	-1,051	-8,710	-7,821	19,103
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-4,026	0	0	-3,813	0	-7,839	1,158	459	4,453	-1,769	1,769
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-6,337	6,337	0	-221	221	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-9,625	6,337	0	-1,674	221	-4,741	0	-592	-4,257	-9,590	20,872
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-2,676	4,595	0	-2,119	4,227	4,027	0	7,378	17,137	28,542	136,551
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-12,301	10,932	0	-3,793	4,448	-714	0	6,786	12,880	18,952	157,423

Note: In addition to the above revenue and expenses, 83,932 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS: OPERATING (1)	GENERAL EXPENDABLE FUNDS: OTHER (NON-CREDIT) (2)	GENERAL EXPENDABLE FUNDS: ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	RESTRICTED EXPENDABLE FUNDS: SPONSORED RESEARCH (5)	RESTRICTED EXPENDABLE FUNDS: TRUST AND ENDOWMENT (6)	RESTRICTED EXPENDABLE FUNDS: CAPITAL (7)	TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	103,048	0	0	103,048	0	0	0	103,048	0
(II) EXTRA FORMULA	15,152	0	0	15,152	0	0	0	15,152	0
(III) OTHER MET GRANTS	6,755	0	228	6,983	538	669	8,014	16,204	0
(B) OTHER ONTARIO GRANTS	40,206	0	0	40,206	2,543	674	600	44,023	0
TOTAL ONTARIO GRANTS	165,161	0	228	165,389	3,081	1,343	8,614	178,427	0
(C) FEDERAL	116	0	0	116	33,874	2,025	0	36,015	0
(D) MUNICIPAL	0	0	0	0	74	55	0	129	0
(E) OTHER	2	0	0	2	822	31	0	855	0
2. FEES (A) TUITION CREDIT	45,697	0	0	45,697	0	0	0	45,687	0
(B) TUITION NON-CREDIT	0	7,110	0	7,110	0	0	0	7,110	0
(C) MISCELLANEOUS	3,968	0	25,032	29,000	0	0	0	29,000	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	2,387	0	0	2,387	4,126	5,189	2,272	13,974	3,649
5. NON-GOVT. GRANTS & CONTRACTS	199	0	0	199	18,947	1,904	0	21,050	0
6. SALES OF SERVICE AND PRODUCTS	0	0	7,073	7,073	0	0	0	7,073	0
7. INVESTMENT INCOME	502	0	0	502	1,424	10,553	0	12,479	15,454
8. MISCELLANEOUS	2,106	0	1,281	3,387	990	3,990	0	8,367	0
TOTAL	220,138	7,110	33,614	260,862	63,338	25,090	10,886	360,176	19,103

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $27,501,091 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	69,664	439	0	70,103	3,128	3,079	0	76,310
(B) OTHER INSTRUCTION & RESEARCH	5,958	1,443	0	7,401	21,263	1,443	0	30,107
(C) OTHER SALARIES AND WAGES	79,702	461	7,088	87,251	2,896	4,203	0	94,350
TOTAL SALARIES AND WAGES	155,324	2,343	7,088	164,755	27,287	8,725	0	200,767
2. EMPLOYEE BENEFITS	16,639	159	969	17,767	2,657	1,166	0	21,590
TOTAL SALARIES AND BENEFITS	171,963	2,502	8,057	182,522	29,944	9,891	0	222,357
3. LIBRARY ACQUISITIONS	5,357	0	0	5,357	19	219	0	5,595
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5,879	132	708	6,719	7,407	2,405	0	16,531
5. OPERATIONAL SUPPLIES AND EXPENSES	8,437	3,494	7,165	19,096	9,561	3,593	0	32,250
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	6,422	7	2,547	8,976	0	25	0	9,001
8. MUNICIPAL TAXES	1,179	0	589	1,768	0	0	0	1,768
9. RENOVATIONS AND ALTERATIONS	118	0	280	398	0	141	5,413	5,952
10. EXTERNALLY CONTRACTED SERVICES	900	3	7,831	8,734	6,752	103	0	15,589
11. SCHOLARSHIPS, BURSARIES, ETC.	111	197	0	308	679	11,721	0	12,708
12. PRINCIPAL AND INTEREST REPAYMENTS	462	0	1,782	2,244	0	0	0	2,244
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	9,683	684	514	10,881	5,683	3,164	0	19,728
16. INTERNAL COST ALLOCATIONS	-2,000	91	714	-1,195	2,250	-1,055	0	0
TOTAL	208,511	7,110	30,187	245,808	62,295	30,207	5,413	343,723

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	53,273	16,391	69,664	0	0	0	0	0	0	69,664
(B) OTHER INSTRUCTION & RESEARCH	5,463	495	5,958	0	0	0	0	0	0	5,958
(C) OTHER SALARIES AND WAGES	13,911	34,196	48,107	7,173	2,801	4,991	7,262	7,086	2,282	79,702
TOTAL SALARIES AND WAGES	72,647	51,082	123,729	7,173	2,801	4,991	7,262	7,086	2,282	155,324
2. EMPLOYEE BENEFITS	8,710	2,844	11,554	978	396	693	830	1,338	850	16,639
TOTAL SALARIES AND BENEFITS	81,357	53,926	135,283	8,151	3,197	5,684	8,092	8,424	3,132	171,963
3. LIBRARY ACQUISITIONS	0	0	0	5,357	0	0	0	0	0	5,357
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,648	478	2,126	343	2,778	276	228	115	13	5,879
5. OPERATIONAL SUPPLIES AND EXPENSES	3,444	856	4,300	330	1	875	427	2,504	0	8,437
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	593	0	0	5,829	0	6,422
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,179	0	1,179
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	118	0	118
10. EXTERNALLY CONTRACTED SERVICES	0	1	1	0	39	2	85	765	8	900
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	111	0	0	0	111
12. PRINCIPAL AND INTEREST REPAYMENTS	462	0	462	0	0	0	0	0	0	462
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	5,623	687	6,310	69	72	643	849	581	1,159	9,683
16. INTERNAL COST ALLOCATIONS	105	-18	87	0	106	29	-2,211	-11	0	-2,000
TOTAL	92,639	55,930	148,569	14,250	6,786	7,620	7,470	19,504	4,312	208,311

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRIBUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER** (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	4	-445	6,778	0	0	0	6,337	221	0	0	221
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	4	-445	6,778	0	0	0	6,337	221	0	0	221
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	60	937	2,535	1,000	0	63	4,595	4,373	0	-146	4,227
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	64	492	9,313	1,000	0	63	10,932	4,594	0	-146	4,448

* Other Operating funds are for the John Deutsch University Centre Development Fund.

** Other Ancillary funds are for early retirement benefit accrual from 1994-95.

RYERSON

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	129,047	0	3,462	18,426	0	150,935	3,778	2,719	1,458	158,890	1,472
2. TOTAL EXPENSE (FROM TABLE 3)	120,245	0	4,335	18,963	0	143,543	4,030	2,315	1,005	150,893	0
3. LUMP SUM PAYMENTS	2,000	0	0	0	0	2,000	0	0	0	2,000	0
4. NET REVENUE (EXPENSE)	6,802	0	-873	-537	0	5,392	-252	404	453	5,997	1,472
5. NET RECONCILING ITEMS	-2,084	0	0	4,963	0	2,879	161	394	-6,058	-2,624	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	4,718	0	-873	4,426	0	8,271	-91	798	-5,605	3,373	1,472
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-3,072	0	0	-4,430	0	-7,502	-161	-786	8,449	0	0
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	2,543	-2,543	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	4,189	-2,543	-873	-4	0	769	-252	12	2,844	3,373	1,472
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-12,190	3,517	7,884	-61	0	-850	1,015	2,209	-5,738	-3,364	1,329
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-8,001	974	7,011	-65	0	-81	763	2,221	-2,894	9	2,801

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1996
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: RYERSON

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	62,237	0	0	62,237	0	0	0	62,237	0
(II) EXTRA FORMULA	2,759	0	0	2,759	0	0	0	2,759	0
(III) OTHER MET GRANTS	9,389	0	420	9,809	55	0	1,039	10,903	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	74,385	0	420	74,805	55	0	1,039	75,899	0
(C) FEDERAL	1,094	0	0	1,094	2,206	0	362	3,662	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	43,790	0	0	43,790	0	0	0	43,790	0
(B) TUITION NON-CREDIT	0	3,425	0	3,425	0	0	0	3,425	0
(C) MISCELLANEOUS	5,636	37	3,745	9,418	0	0	0	9,418	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	2,402	0	2,402	1,472
5. NON-GOVT. GRANTS & CONTRACTS	2,907	0	0	2,907	1,517	0	0	4,424	0
6. SALES OF SERVICE AND PRODUCTS	0	0	13,753	13,753	0	0	0	13,753	0
7. INVESTMENT INCOME	865	0	0	865	0	317	36	1,218	0
8. MISCELLANEOUS	370	0	508	878	0	0	21	899	0
TOTAL	129,047	3,462	18,426	150,935	3,778	2,719	1,458	158,890	1,472

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $3,768,950 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	46,827	1,195	0	48,022	124	0	0	48,146
(B) OTHER INSTRUCTION & RESEARCH	1,358	239	0	1,597	506	32	0	2,135
(C) OTHER SALARIES AND WAGES	30,607	1,415	2,788	34,810	750	78	0	35,638
TOTAL SALARIES AND WAGES	78,792	2,849	2,788	84,429	1,380	110	0	85,919
2. EMPLOYEE BENEFITS	15,512	303	430	16,245	70	1	0	16,316
TOTAL SALARIES AND BENEFITS	94,304	3,152	3,218	100,674	1,450	111	0	102,235
3. LIBRARY ACQUISITIONS	1,120	52	0	1,172	10	82	0	1,264
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,262	68	575	4,905	306	637	790	6,638
5. OPERATIONAL SUPPLIES AND EXPENSES	3,803	-94	1,626	5,335	566	906	95	6,902
6. COST OF GOODS SOLD	0	0	6,916	6,916	0	0	0	6,916
7. UTILITIES	4,030	0	738	4,768	0	0	0	4,768
8. MUNICIPAL TAXES	777	0	0	777	0	0	0	777
9. RENOVATIONS AND ALTERATIONS	1,697	0	0	1,697	0	0	-38	1,659
10. EXTERNALLY CONTRACTED SERVICES	5,827	417	754	6,998	1,292	125	0	8,415
11. SCHOLARSHIPS, BURSARIES, ETC.	353	0	0	353	0	428	0	781
12. PRINCIPAL AND INTEREST REPAYMENTS	2,125	0	4,365	6,490	0	0	0	6,490
13. LAND AND SITE SERVICES	5	0	0	5	0	0	134	139
14. BUILDINGS	0	0	0	0	0	0	21	21
15. MISCELLANEOUS	2,649	740	64	3,453	406	26	3	3,888
16. INTERNAL COST ALLOCATIONS	-707	0	707	0	0	0	0	0
TOTAL	120,245	4,335	18,963	143,543	4,030	2,315	1,005	150,893

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA FOR THE FISCAL YEAR ENDED 31 MARCH 1996 (IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: RYERSON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	46,827	0	46,827	0	0	0	0	0	0	46,827
(B) OTHER INSTRUCTION & RESEARCH	1,358	0	1,358	0	0	0	0	0	0	1,358
(C) OTHER SALARIES AND WAGES	9,464	0	9,464	2,675	3,269	2,504	5,862	3,946	2,887	30,607
TOTAL SALARIES AND WAGES	57,649	0	57,649	2,675	3,269	2,504	5,862	3,946	2,887	78,792
2. EMPLOYEE BENEFITS	10,728	0	10,728	561	687	403	1,820	874	439	15,512
TOTAL SALARIES AND BENEFITS	68,377	0	68,377	3,236	3,956	2,907	7,682	4,820	3,326	94,304
3. LIBRARY ACQUISITIONS	0	0	0	1,120	0	0	0	0	0	1,120
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,305	0	1,305	149	1,737	159	441	152	319	4,262
5. OPERATIONAL SUPPLIES AND EXPENSES	1,471	0	1,471	175	1,161	372	66	398	160	3,803
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	334	0	0	3,696	0	4,030
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	777	0	777
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,697	0	1,697
10. EXTERNALLY CONTRACTED SERVICES	1,521	0	1,521	21	39	170	851	2,128	1,097	5,827
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	353	0	0	0	353
12. PRINCIPAL AND INTEREST REPAYMENTS	2,125	0	2,125	0	0	0	0	0	0	2,125
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	5	0	5
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	946	0	946	18	39	214	648	542	242	2,649
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-707	0	0	-707
TOTAL	75,745	0	75,745	4,719	7,266	4,175	8,981	14,215	5,144	120,245

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-6	0	-2,350	0	0	12,720	10,364	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	12,907	12,907	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-6	0	-2,350	0	0	-187	-2,543	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	165	0	4,712	0	0	-1,360	3,517	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	159	0	2,362	0	0	-1,547	974	0	0	0	0

* Other Operating funds are for vacation pay accrual and deferred day school, ($7,683) thousand; early retirement incentive plan, ($2,000) thousand; university status change, $2,068 thousand; student activities and athletic capital levy, $3,132 thousand; professional development, $367 thousand; and other grants and contracts, $2,569 thousand.

TORONTO

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TORONTO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	546,471	0	18,382	76,829	0	641,682	261,688	49,714	26,578	979,662	57,262
2. TOTAL EXPENSE (FROM TABLE 3)	516,934	0	17,730	74,615	0	609,279	269,572	33,051	26,137	938,039	0
3. LUMP SUM PAYMENTS	5,041	0	0	0	0	5,041	0	0	0	5,041	0
4. NET REVENUE (EXPENSE)	24,496	0	652	2,214	0	27,362	-7,884	16,663	441	36,582	57,262
5. NET RECONCILING ITEMS	-295	0	-652	-234	0	-1,181	0	0	0	-1,181	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	24,201	0	0	1,980	0	26,181	-7,884	16,663	441	35,401	57,262
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-8,201	0	0	-105	0	-8,306	-2,198	-1,189	8,306	-3,387	3,387
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	3,485	-3,485	0	-1,740	1,740	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	19,485	-3,485	0	135	1,740	17,875	-10,082	15,474	8,747	32,014	60,649
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-9,494	73,408	0	10,831	8,255	83,000	84,055	71,756	4,645	243,456	417,530
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	9,991	69,923	0	10,966	9,995	100,875	73,973	87,230	13,392	275,470	478,179

Note: In addition to the above revenue and expenses, $13,790 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	325,397	0	0	325,397	0	0	0	325,397	0
(II) EXTRA FORMULA	22,969	0	0	22,969	0	0	0	22,969	0
(III) OTHER MET GRANTS	25,933	350	421	26,704	896	200	9,525	37,325	0
(B) OTHER ONTARIO GRANTS	2,878	0	39	2,917	39,945	1,999	0	44,861	0
TOTAL ONTARIO GRANTS	377,177	350	460	377,987	40,841	2,199	9,525	430,552	0
(C) FEDERAL	0	0	585	585	105,171	1,398	2,488	109,642	0
(D) MUNICIPAL	0	0	0	0	140	2	700	842	0
(E) OTHER	0	0	0	0	6,181	2	0	6,183	0
2. FEES (A) TUITION CREDIT	124,657	0	0	124,657	0	0	0	124,657	0
(B) TUITION NON-CREDIT	0	17,520	0	17,520	0	0	0	17,520	0
(C) MISCELLANEOUS	21,694	512	17,172	39,378	0	0	797	40,175	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	101	101	6,413	20,774	12,753	40,041	31,764
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	97,736	12,573	0	110,309	0
6. SALES OF SERVICE AND PRODUCTS	0	0	56,651	56,651	0	0	0	56,651	0
7. INVESTMENT INCOME	22,125	0	597	22,722	5,206	12,766	315	41,009	25,498
8. MISCELLANEOUS	818	0	1,263	2,081	0	0	0	2,081	0
TOTAL	546,471	18,382	76,829	641,682	261,688	49,714	26,578	979,662	57,262

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $24,184,009 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	176,527	3,432	0	179,959	17,281	2,114	0	199,354
(B) OTHER INSTRUCTION & RESEARCH	30,160	4,144	0	34,304	72,382	3,153	0	109,839
(C) OTHER SALARIES AND WAGES	161,300	3,812	18,400	183,512	49,302	5,074	0	237,888
TOTAL SALARIES AND WAGES	367,987	11,388	18,400	397,775	138,965	10,341	0	547,081
2. EMPLOYEE BENEFITS	39,513	795	2,241	42,549	12,337	679	0	55,565
TOTAL SALARIES AND BENEFITS	407,500	12,183	20,641	440,324	151,302	11,020	0	602,646
3. LIBRARY ACQUISITIONS	16,145	7	0	16,152	1,467	317	11,583	29,519
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	18,602	379	6,417	25,398	28,809	1,613	0	55,820
5. OPERATIONAL SUPPLIES AND EXPENSES	17,244	4,038	3,991	25,273	58,328	7,934	0	91,535
6. COST OF GOODS SOLD	0	0	25,084	25,084	0	0	0	25,084
7. UTILITIES	20,857	0	2,255	23,112	96	28	0	23,236
8. MUNICIPAL TAXES	2,715	0	1	2,716	0	0	0	2,716
9. RENOVATIONS AND ALTERATIONS	3,746	0	0	3,746	287	1,181	6,480	11,694
10. EXTERNALLY CONTRACTED SERVICES	3,561	0	8,278	11,839	0	0	0	11,839
11. SCHOLARSHIPS, BURSARIES, ETC.	17,098	0	0	17,098	350	8,395	0	25,843
12. PRINCIPAL AND INTEREST REPAYMENTS	3,207	0	2,971	6,178	0	0	0	6,178
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	8,074	8,074
15. MISCELLANEOUS	13,836	970	2,790	17,596	23,696	2,563	0	43,855
16. INTERNAL COST ALLOCATIONS	-7,577	153	2,187	-5,237	5,237	0	0	0
TOTAL	516,934	17,730	74,615	609,279	269,572	33,051	26,137	938,039

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	145,335	31,192	176,527	0	0	0	0	0	0	176,527
(B) OTHER INSTRUCTION & RESEARCH	28,923	1,237	30,160	0	0	0	0	0	0	30,160
(C) OTHER SALARIES AND WAGES	47,485	14,434	61,919	25,133	10,782	12,316	20,368	25,985	4,797	161,300
TOTAL SALARIES AND WAGES	221,743	46,863	268,606	25,133	10,782	12,316	20,368	25,985	4,797	367,987
2. EMPLOYEE BENEFITS	22,394	5,957	28,351	2,792	846	831	2,437	3,467	789	39,513
TOTAL SALARIES AND BENEFITS	244,137	52,820	296,957	27,925	11,628	13,147	22,805	29,452	5,586	407,500
3. LIBRARY ACQUISITIONS	0	0	0	16,145	0	0	0	0	0	16,145
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8,501	1,906	10,407	2,054	3,657	290	858	752	584	18,602
5. OPERATIONAL SUPPLIES AND EXPENSES	9,238	431	9,669	1,327	786	1,136	415	2,446	1,455	17,244
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	2,284	0	0	18,573	0	20,857
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2,715	0	2,715
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	3,746	0	3,746
10. EXTERNALLY CONTRACTED SERVICES	0	299	299	189	0	211	0	2,458	404	3,561
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	17,098	0	0	0	17,098
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	3,207	3,207
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	4,201	507	4,708	170	2,458	611	1,533	2,059	2,297	13,836
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-6,363	-1,061	-153	-7,577
TOTAL	266,077	55,963	322,040	47,810	20,823	32,493	19,248	61,140	13,380	516,934

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TORONTO

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER** (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	3,451	5,851	8,518	0	0	33,523	51,343	4,031	0	287	4,318
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	3,296	7,596	6,617	0	0	37,319	54,828	2,578	0	0	2,578
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	155	-1,745	1,901	0	0	-3,796	-3,485	1,453	0	287	1,740
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,220	7,596	38,754	0	0	24,838	73,408	3,137	0	5,118	8,255
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,375	5,851	40,655	0	0	21,042	69,923	4,590	0	5,405	9,995

* Other Operating funds are for research overhead, $2,446 thousand; transitional fund, $10,530 thousand; priorities fund, $5,124 thousand; and university investment infrastructure fund, $2,942 thousand.

** Other Ancillaries funds are for capital projects.

TRENT

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	37,972	0	10	11,708	0	49,690	3,025	949	1,292	54,956	1,006
2. TOTAL EXPENSE (FROM TABLE 3)	37,627	0	6	11,270	0	48,903	3,106	1,053	957	54,019	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	345	0	4	438	0	787	-81	-104	335	937	1,006
5. NET RECONCILING ITEMS	-336	0	-4	24	0	-316	58	0	0	-258	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	9	0	0	462	0	471	-23	-104	335	679	1,006
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-98	0	0	-149	0	-247	-58	283	330	308	-308
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	128	-128	0	-313	313	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	39	-128	0	0	313	224	-81	179	665	987	698
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-3,871	1,821	0	-72	1,494	-628	1,018	1,767	-1,696	461	7,956
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-3,832	1,693	0	-72	1,807	-404	937	1,946	-1,031	1,448	8,654

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TRENT

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	16,161	0	0	16,161	0	0	0	16,161	0
(II) EXTRA FORMULA	6,572	0	0	6,572	0	0	0	6,572	0
(III) OTHER MET GRANTS	1,407	0	21	1,428	0	0	916	2,344	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	788	0	0	788	0
TOTAL ONTARIO GRANTS	24,140	0	21	24,161	788	0	916	25,865	0
(C) FEDERAL	0	0	0	0	1,725	29	101	1,855	0
(D) MUNICIPAL	0	0	0	0	0	9	51	60	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	11,999	0	0	11,999	0	0	0	11,999	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	1,238	10	3,835	8,083	0	0	0	8,083	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	194	761	224	1,179	125
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	310	0	0	310	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,805	4,805	0	0	0	4,805	0
7. INVESTMENT INCOME	328	0	47	375	8	85	0	468	881
8. MISCELLANEOUS	267	0	0	267	0	65	0	332	0
TOTAL	37,972	10	11,708	49,690	3,025	949	1,292	54,956	1,006

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $1,582,463 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TRENT

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	14,804	0	0	14,804	58	158	0	15,020
(B) OTHER INSTRUCTION & RESEARCH	2,780	0	0	2,780	1,447	50	0	4,277
(C) OTHER SALARIES AND WAGES	9,038	2	2,394	11,434	96	41	0	11,571
TOTAL SALARIES AND WAGES	26,622	2	2,394	29,018	1,601	249	0	30,868
2. EMPLOYEE BENEFITS	4,839	0	436	5,275	166	26	0	5,467
TOTAL SALARIES AND BENEFITS	31,461	2	2,830	34,293	1,767	275	0	36,335
3. LIBRARY ACQUISITIONS	778	0	0	778	0	0	0	778
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,052	0	368	1,420	295	117	0	1,832
5. OPERATIONAL SUPPLIES AND EXPENSES	1,456	4	563	2,023	392	292	0	2,707
6. COST OF GOODS SOLD	0	0	2,312	2,312	0	0	0	2,312
7. UTILITIES	817	0	818	1,635	2	2	0	1,639
8. MUNICIPAL TAXES	291	0	0	291	0	0	0	291
9. RENOVATIONS AND ALTERATIONS	423	0	681	1,104	0	20	0	1,124
10. EXTERNALLY CONTRACTED SERVICES	210	0	2,065	2,275	20	1	0	2,296
11. SCHOLARSHIPS, BURSARIES, ETC.	499	0	0	499	0	276	0	775
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	427	427	0	0	0	427
13. LAND AND SITE SERVICES	0	0	0	0	0	0	13	13
14. BUILDINGS	0	0	0	0	0	0	944	944
15. MISCELLANEOUS	1,653	0	251	1,904	572	70	0	2,546
16. INTERNAL COST ALLOCATIONS	-1,013	0	955	-58	58	0	0	0
TOTAL	37,627	6	11,270	48,903	3,106	1,053	957	54,019

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TRENT

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	14,804	0	14,804	0	0	0	0	0	0	14,804
(B) OTHER INSTRUCTION & RESEARCH	2,780	0	2,780	0	0	0	0	0	0	2,780
(C) OTHER SALARIES AND WAGES	1,343	0	1,343	1,601	699	1,112	2,479	1,405	399	9,038
TOTAL SALARIES AND WAGES	18,927	0	18,927	1,601	699	1,112	2,479	1,405	399	26,622
2. EMPLOYEE BENEFITS	3,341	0	3,341	275	135	181	478	326	103	4,839
TOTAL SALARIES AND BENEFITS	22,268	0	22,268	1,876	834	1,293	2,957	1,731	502	31,461
3. LIBRARY ACQUISITIONS	0	0	0	778	0	0	0	0	0	778
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	329	0	329	47	392	31	91	133	29	1,052
5. OPERATIONAL SUPPLIES AND EXPENSES	464	0	464	77	20	72	238	361	224	1,456
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	304	0	0	513	0	817
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	291	0	291
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	423	0	423
10. EXTERNALLY CONTRACTED SERVICES	18	0	18	38	51	0	58	20	25	210
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	499	0	0	0	499
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	433	0	433	10	11	64	216	265	654	1,653
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-82	0	-603	-328	0	-1,013
TOTAL	23,512	0	23,512	2,826	1,530	1,959	2,957	3,409	1,434	37,627

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRIBUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER* (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-510	-1,207	0	-20	0	0	-1,737	-121	0	-23	-144
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	-298	-1,291	0	-20	0	0	-1,609	-450	0	-7	-457
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-212	84	0	0	0	0	-128	329	0	-16	313
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	493	1,252	0	76	0	0	1,821	1,408	0	86	1,494
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	281	1,336	0	76	0	0	1,693	1,737	0	70	1,807

* Other Ancillary funds are for budget appropriations.

WATERLOO

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	177,874	0	306	43,249	0	221,429	47,389	10,648	3,870	283,336	1,364
2. TOTAL EXPENSE (FROM TABLE 3)	175,352	0	306	42,533	0	218,191	47,307	4,781	7,600	277,879	0
3. LUMP SUM PAYMENTS	9,616	0	0	427	0	10,043	0	0	0	10,043	0
4. NET REVENUE (EXPENSE)	-7,094	0	0	289	0	-6,805	82	5,867	-3,730	-4,586	1,364
5. NET RECONCILING ITEMS	40	0	0	40	0	80	-2	0	0	78	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-7,054	0	0	329	0	-6,725	80	5,867	-3,730	-4,508	1,364
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-366	0	0	-58	0	-424	2,393	-4,782	1,757	-1,056	1,056
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-489	489	0	-961	961	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-7,909	489	0	-690	961	-7,149	2,473	1,085	-1,973	-5,564	2,420
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-8,346	7,183	0	-626	2,175	386	21,577	9,366	3,853	35,182	22,516
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-16,255	7,672	0	-1,316	3,136	-6,763	24,050	10,451	1,880	29,618	24,936

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	110,146	0	0	110,146	0	0	0	110,146	0
(II) EXTRA FORMULA	6,992	0	0	6,992	0	0	0	6,992	0
(III) OTHER MET GRANTS	6,110	0	0	6,110	3,741	0	1,913	11,764	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	5,035	0	0	5,035	0
TOTAL ONTARIO GRANTS	123,248	0	0	123,248	8,776	0	1,913	133,937	0
(C) FEDERAL	0	0	0	0	22,325	407	860	23,592	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	1,544	0	0	1,544	0
2. FEES (A) TUITION CREDIT	50,722	0	0	50,722	0	0	0	50,722	0
(B) TUITION NON-CREDIT	0	306	0	306	0	0	0	306	0
(C) MISCELLANEOUS	765	0	13,260	14,025	0	0	835	14,860	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	11	0	0	11	0	7,092	0	7,103	1,364
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	13,432	0	0	13,432	0
6. SALES OF SERVICE AND PRODUCTS	0	0	28,876	28,876	0	0	0	28,876	0
7. INVESTMENT INCOME	1,917	0	140	2,057	416	2,713	262	5,448	0
8. MISCELLANEOUS	1,211	0	973	2,184	896	436	0	3,516	0
TOTAL	177,874	306	43,249	221,429	47,389	10,648	3,870	283,336	1,364

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $4,567,953 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	61,018	0	0	61,018	6,461	351	0	67,830
(B) OTHER INSTRUCTION & RESEARCH	8,066	0	0	8,066	7,650	0	0	15,716
(C) OTHER SALARIES AND WAGES	52,499	180	10,602	63,281	10,204	465	0	73,950
TOTAL SALARIES AND WAGES	121,583	180	10,602	132,365	24,315	816	0	157,496
2. EMPLOYEE BENEFITS	19,377	5	1,673	21,055	2,364	74	0	23,493
TOTAL SALARIES AND BENEFITS	140,960	185	12,275	153,420	26,679	890	0	180,989
3. LIBRARY ACQUISITIONS	4,311	0	0	4,311	0	0	128	4,439
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	6,242	0	4,821	11,063	4,369	250	193	15,875
5. OPERATIONAL SUPPLIES AND EXPENSES	10,395	121	751	11,267	10,670	921	1,048	23,906
6. COST OF GOODS SOLD	0	0	17,021	17,021	0	0	0	17,021
7. UTILITIES	6,063	0	2,193	8,256	0	0	0	8,256
8. MUNICIPAL TAXES	1,296	0	696	1,992	0	0	0	1,992
9. RENOVATIONS AND ALTERATIONS	608	0	0	608	0	0	1,277	1,885
10. EXTERNALLY CONTRACTED SERVICES	604	0	0	604	0	0	0	604
11. SCHOLARSHIPS, BURSARIES, ETC.	2,032	0	0	2,032	832	2,557	0	5,421
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,821	1,821	0	0	0	1,821
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	575	575	0	0	4,954	5,529
15. MISCELLANEOUS	3,913	0	1,308	5,221	4,757	163	0	10,141
16. INTERNAL COST ALLOCATIONS	-1,072	0	1,072	0	0	0	0	0
TOTAL	175,352	306	42,533	218,191	47,307	4,781	7,600	277,879

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	61,018	0	61,018	0	0	0	0	0	0	61,018
(B) OTHER INSTRUCTION & RESEARCH	8,066	0	8,066	0	0	0	0	0	0	8,066
(C) OTHER SALARIES AND WAGES	17,496	0	17,496	5,066	4,905	4,725	9,258	10,055	994	52,499
TOTAL SALARIES AND WAGES	86,580	0	86,580	5,066	4,905	4,725	9,258	10,055	994	121,583
2. EMPLOYEE BENEFITS	12,424	0	12,424	1,029	892	932	1,561	2,232	307	19,377
TOTAL SALARIES AND BENEFITS	99,004	0	99,004	6,095	5,797	5,657	10,819	12,287	1,301	140,960
3. LIBRARY ACQUISITIONS	0	0	0	4,311	0	0	0	0	0	4,311
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,616	0	2,616	279	2,366	129	570	250	32	6,242
5. OPERATIONAL SUPPLIES AND EXPENSES	6,522	0	6,522	591	391	261	1,505	967	158	10,395
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	1,056	0	0	5,007	0	6,063
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,296	0	1,296
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	608	0	608
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	604	0	604
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,032	0	0	0	2,032
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,485	0	1,485	24	34	444	528	873	525	3,913
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-984	-88	0	-1,072
TOTAL	109,627	0	109,627	11,300	9,644	8,523	12,438	21,804	2,016	175,352

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER* (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,890	566	4,395	0	0	0	6,851	1,064	0	441	1,505
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,866	366	4,130	0	0	0	6,362	103	0	441	544
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	24	200	265	0	0	0	489	961	0	0	961
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,687	366	4,130	0	0	0	7,183	1,448	0	727	2,175
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,711	566	4,395	0	0	0	7,672	2,409	0	727	3,136

* Other Ancillary funds are for capital debt retirement.

WESTERN

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDED 30 APRIL 1996 (IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WESTERN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	244,100	0	15,273	61,715	0	321,088	42,311	49,141	13,697	426,237	4,064
2. TOTAL EXPENSE (FROM TABLE 3)	239,784	0	12,928	61,588	0	314,300	52,597	8,098	13,597	388,592	0
3. LUMP SUM PAYMENTS	6,498	0	6	375	0	6,879	0	0	0	6,879	0
4. NET REVENUE (EXPENSE)	-2,182	0	2,339	-248	0	-91	-10,286	41,043	100	30,766	4,064
5. NET RECONCILING ITEMS	-2,895	0	398	-219	0	-2,716	67	-493	-924	-4,066	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-5,077	0	2,737	-467	0	-2,807	-10,219	40,550	-824	26,700	4,064
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,339	0	-1,037	751	0	-1,625	7,153	-14,912	7,588	-1,796	1,796
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	3,491	-3,491	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-2,925	-3,491	1,700	284	0	-4,432	-3,066	25,638	6,764	24,904	5,860
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-8,384	22,371	3,633	-1,455	0	16,165	21,887	41,954	5,033	85,039	54,757
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-11,309	18,880	5,333	-1,171	0	11,733	18,821	67,592	11,797	109,943	60,617

Note: In addition to the above revenue and expenses, $4,109 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

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REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	142,555	0	0	142,555	0	0	0	142,555	0
(II) EXTRA FORMULA	3,765	0	0	3,765	0	0	0	3,765	0
(III) OTHER MET GRANTS	7,644	996	152	8,792	359	284	4,445	13,880	0
(B) OTHER ONTARIO GRANTS	1,940	3,086	107	5,133	2,769	63	0	7,965	0
TOTAL ONTARIO GRANTS	155,904	4,082	259	160,245	3,128	347	4,445	168,165	0
(C) FEDERAL	702	673	20	1,395	23,468	434	608	25,905	0
(D) MUNICIPAL	0	0	31	31	0	439	28	498	0
(E) OTHER	0	0	0	0	451	422	0	873	0
2. FEES (A) TUITION CREDIT	61,685	0	0	61,685	0	0	0	61,685	0
(B) TUITION NON-CREDIT	0	7,447	0	7,447	0	0	0	7,447	0
(C) MISCELLANEOUS	10,163	0	10,803	20,966	0	0	0	20,966	0
3. BORROWINGS	0	0	0	0	0	0	6,100	6,100	0
4. DONATIONS	151	426	38	615	491	22,124	63	23,293	4,064
5. NON-GOVT. GRANTS & CONTRACTS	376	531	54	961	14,639	653	780	17,033	0
6. SALES OF SERVICE AND PRODUCTS	0	0	49,405	49,405	0	0	0	49,405	0
7. INVESTMENT INCOME	3,948	320	777	5,045	119	23,609	336	29,109	0
8. MISCELLANEOUS	11,171	1,794	328	13,293	15	1,113	1,337	15,758	0
TOTAL	244,100	15,273	61,715	321,088	42,311	49,141	13,697	426,237	4,064

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $15,314,089 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

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EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	83,214	1,372	0	84,586	2,426	657	0	87,669
(B) OTHER INSTRUCTION & RESEARCH	7,649	144	0	7,793	5,402	19	0	13,214
(C) OTHER SALARIES AND WAGES	63,239	3,167	16,978	83,384	21,446	1,176	0	106,006
TOTAL SALARIES AND WAGES	154,102	4,683	16,978	175,763	29,274	1,852	0	206,889
2. EMPLOYEE BENEFITS	31,233	598	2,506	34,337	3,993	244	0	38,574
TOTAL SALARIES AND BENEFITS	185,335	5,281	19,484	210,100	33,267	2,096	0	245,463
3. LIBRARY ACQUISITIONS	6,165	5	0	6,170	0	62	0	6,232
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	9,679	498	2,955	13,132	3,731	1,036	361	18,260
5. OPERATIONAL SUPPLIES AND EXPENSES	12,740	1,869	3,510	18,119	9,972	761	0	28,852
6. COST OF GOODS SOLD	0	0	19,631	19,631	0	0	0	19,631
7. UTILITIES	6,076	0	2,600	8,676	23	0	0	8,699
8. MUNICIPAL TAXES	1,477	0	1,066	2,543	0	0	0	2,543
9. RENOVATIONS AND ALTERATIONS	1,420	84	1,465	2,969	6	0	4,324	7,299
10. EXTERNALLY CONTRACTED SERVICES	4,142	0	639	4,781	390	0	0	5,171
11. SCHOLARSHIPS, BURSARIES, ETC.	6,468	1	0	6,469	0	2,616	0	9,085
12. PRINCIPAL AND INTEREST REPAYMENTS	1,013	0	4,852	5,865	0	0	0	5,865
13. LAND AND SITE SERVICES	88	0	0	88	0	0	81	169
14. BUILDINGS	0	0	0	0	0	0	8,831	8,[illegible]
15. MISCELLANEOUS	9,347	4,495	2,934	16,776	4,189	1,527	0	22,[illegible]2
16. INTERNAL COST ALLOCATIONS	-4,166	695	2,452	-1,019	1,019	0	0	0
TOTAL	239,784	12,928	61,588	314,300	52,597	8,096	13,597	388,592

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WESTERN

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH: ALL EXCL. MED (1)	INSTRUCTION AND RESEARCH: MEDICINE (2)	INSTRUCTION AND RESEARCH: SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	71,042	12,172	83,214	0	0	0	0	0	0	83,214
(B) OTHER INSTRUCTION & RESEARCH	7,356	293	7,649	0	0	0	0	0	0	7,649
(C) OTHER SALARIES AND WAGES	20,642	3,927	24,569	7,889	5,373	5,378	10,105	7,779	2,146	63,239
TOTAL SALARIES AND WAGES	99,040	16,392	115,432	7,889	5,373	5,378	10,105	7,779	2,146	154,102
2. EMPLOYEE BENEFITS	19,936	3,436	23,372	1,695	1,131	968	2,088	1,516	463	31,233
TOTAL SALARIES AND BENEFITS	118,976	19,828	138,804	9,584	6,504	6,346	12,193	9,295	2,609	185,335
3. LIBRARY ACQUISITIONS	0	0	0	6,165	0	0	0	0	0	6,165
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,536	397	4,933	905	1,726	247	394	538	936	9,679
5. OPERATIONAL SUPPLIES AND EXPENSES	4,836	761	5,597	1,192	2,139	669	1,159	1,172	812	12,740
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	573	0	0	5,503	0	6,076
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,477	0	1,477
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,420	0	1,420
10. EXTERNALLY CONTRACTED SERVICES	1,638	1,260	2,898	0	130	549	246	192	127	4,142
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	6,468	0	0	0	6,468
12. PRINCIPAL AND INTEREST REPAYMENTS	35	0	35	0	0	0	0	0	978	1,013
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	88	0	88
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	4,633	598	5,231	132	161	756	796	1,704	567	9,347
16. INTERNAL COST ALLOCATIONS	216	-71	145	0	-58	195	-4,448	0	0	-4,166
TOTAL	134,870	22,773	157,643	17,978	11,175	15,230	10,340	21,389	6,029	239,784

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,350	0	-340	-123	0	-3,300	-2,413	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,481	0	0	120	0	0	1,601	0	0	0	0
3. OTHER	457	0	0	66	0	0	523	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	326	0	-340	-177	0	-3,300	-3,491	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	6,412	0	11,596	1,063	0	3,300	22,371	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	6,738	0	11,256	886	0	0	18,880	0	0	0	0

WILFRID LAURIER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	55,436	0	0	11,425	0	66,861	2,187	3,777	3,998	76,823	524
2. TOTAL EXPENSE (FROM TABLE 3)	52,329	0	0	11,595	0	63,924	2,461	3,601	8,026	78,012	0
3. LUMP SUM PAYMENTS	404	0	0	0	0	404	0	0	0	404	0
4. NET REVENUE (EXPENSE)	2,703	0	0	-170	0	2,533	-274	176	-4,028	-1,593	524
5. NET RECONCILING ITEMS	-608	0	0	210	0	-398	16	0	2,181	1,799	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	2,095	0	0	40	0	2,135	-258	176	-1,847	206	524
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-564	0	0	0	0	-564	284	-2,484	2,965	201	-201
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,528	1,528	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	3	1,528	0	40	0	1,571	26	-2,308	1,118	407	323
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-837	2,378	0	122	3	1,666	1,502	4,592	-3,133	4,627	6,844
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-834	3,806	0	162	3	3,237	1,528	2,284	-2,015	5,034	7,167

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	29,802	0	0	29,802	0	0	0	29,802	0
(II) EXTRA FORMULA	5,741	0	0	5,741	0	0	0	5,741	0
(III) OTHER MET GRANTS	886	0	228	1,114	0	119	410	1,643	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	284	378	0	662	0
TOTAL ONTARIO GRANTS	36,429	0	228	36,657	284	497	410	37,848	0
(C) FEDERAL	0	0	0	0	942	363	410	1,715	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	17,517	0	0	17,517	0	0	0	17,517	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	897	0	5,205	6,102	0	0	0	6,102	0
3. BORROWINGS	0	0	0	0	0	0	76	76	0
4. DONATIONS	0	0	0	0	0	1,479	0	1,479	55
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	961	1,122	0	2,083	0
6. SALES OF SERVICE AND PRODUCTS	0	0	5,933	5,933	0	0	0	5,933	0
7. INVESTMENT INCOME	542	0	0	542	0	316	2	860	469
8. MISCELLANEOUS	51	0	59	110	0	0	3,100	3,210	0
TOTAL	55,436	0	11,425	66,861	2,187	3,777	3,998	76,823	524

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $14,010,170 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	22,519	0	0	22,519	189	374	0	23,082
(B) OTHER INSTRUCTION & RESEARCH	1,833	0	0	1,833	0	0	0	1,833
(C) OTHER SALARIES AND WAGES	14,638	0	2,681	17,319	1,001	763	0	19,083
TOTAL SALARIES AND WAGES	38,990	0	2,681	41,671	1,190	1,137	0	43,998
2. EMPLOYEE BENEFITS	4,443	0	195	4,638	66	74	0	4,778
TOTAL SALARIES AND BENEFITS	43,433	0	2,876	46,309	1,256	1,211	0	48,776
3. LIBRARY ACQUISITIONS	1,342	0	0	1,342	0	0	0	1,342
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,025	0	834	1,859	219	405	1,615	4,098
5. OPERATIONAL SUPPLIES AND EXPENSES	1,967	0	324	2,291	488	840	0	3,619
6. COST OF GOODS SOLD	0	0	4,548	4,548	0	0	0	4,548
7. UTILITIES	1,407	0	494	1,901	0	0	0	1,901
8. MUNICIPAL TAXES	418	0	0	418	0	0	0	418
9. RENOVATIONS AND ALTERATIONS	262	0	0	262	0	35	1,385	1,682
10. EXTERNALLY CONTRACTED SERVICES	298	0	184	482	0	223	0	705
11. SCHOLARSHIPS, BURSARIES, ETC.	647	0	0	647	0	655	0	1,302
12. PRINCIPAL AND INTEREST REPAYMENTS	161	0	1,810	1,971	0	0	0	1,971
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	5,026	5,026
15. MISCELLANEOUS	1,619	0	275	1,894	498	232	0	2,624
16. INTERNAL COST ALLOCATIONS	-250	0	250	0	0	0	0	0
TOTAL	52,329	0	11,595	63,924	2,461	3,601	8,026	78,012

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	22,519	0	22,519	0	0	0	0	0	0	22,519
(B) OTHER INSTRUCTION & RESEARCH	1,833	0	1,833	0	0	0	0	0	0	1,833
(C) OTHER SALARIES AND WAGES	4,088	0	4,088	1,704	1,150	1,604	3,451	1,960	681	14,638
TOTAL SALARIES AND WAGES	28,440	0	28,440	1,704	1,150	1,604	3,451	1,960	681	38,990
2. EMPLOYEE BENEFITS	2,935	0	2,935	212	133	177	465	434	87	4,443
TOTAL SALARIES AND BENEFITS	31,375	0	31,375	1,916	1,283	1,781	3,916	2,394	768	43,433
3. LIBRARY ACQUISITIONS	0	0	0	1,342	0	0	0	0	0	1,342
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	480	0	480	56	218	20	183	68	0	1,025
5. OPERATIONAL SUPPLIES AND EXPENSES	836	0	836	30	136	130	223	227	385	1,967
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	42	0	0	1,365	0	1,407
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	418	0	418
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	262	0	262
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	35	0	0	252	11	298
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	647	0	0	0	647
12. PRINCIPAL AND INTEREST REPAYMENTS	99	0	99	0	0	0	62	0	0	161
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	653	0	653	16	18	158	353	172	249	1,619
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-34	-216	0	0	-250
TOTAL	33,443	0	33,443	3,360	1,732	2,702	4,521	5,158	1,413	52,329

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRIBUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-599	0	710	0	0	1,565	1,676	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	148	0	0	0	148	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-599	0	562	0	0	1,565	1,528	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	599	0	258	0	0	1,521	2,378	3	0	0	3
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	820	0	0	3,086	3,906	3	0	0	3

* Other Operating funds are for program development, $1,521 thousand; and social contract expiration costs, $1,565 thousand.

WINDSOR

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WINDSOR

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	108,239	0	0	19,022	0	127,261	7,907	4,338	3,668	143,174	1,125
2. TOTAL EXPENSE (FROM TABLE 3)	103,693	0	0	19,004	0	122,697	8,956	3,762	4,490	139,905	0
3. LUMP SUM PAYMENTS	1,594	0	0	0	0	1,594	0	0	0	1,594	0
4. NET REVENUE (EXPENSE)	2,952	0	0	18	0	2,970	-1,049	576	-822	1,675	1,125
5. NET RECONCILING ITEMS	-169	0	0	159	0	-10	0	0	0	-10	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	2,783	0	0	177	0	2,960	-1,049	576	-822	1,665	1,125
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,484	0	0	-721	0	-2,205	415	-133	1,926	3	-3
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,482	1,482	0	544	-544	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-183	1,482	0	0	-544	755	-634	443	1,104	1,668	1,122
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-862	11,522	0	0	1,446	12,106	6,868	2,426	1,834	23,234	8,609
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-1,045	13,004	0	0	902	12,861	6,234	2,869	2,938	24,902	9,731

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	60,647	0	0	60,647	0	0	0	60,647	0
(II) EXTRA FORMULA	4,356	0	0	4,356	0	0	0	4,356	0
(III) OTHER MET GRANTS	1,818	0	337	2,155	2	0	1,258	3,415	0
(B) OTHER ONTARIO GRANTS	51	0	0	51	1,331	378	0	1,760	0
TOTAL ONTARIO GRANTS	66,872	0	337	67,209	1,333	378	1,258	70,178	0
(C) FEDERAL	0	0	0	0	4,024	0	575	4,599	0
(D) MUNICIPAL	0	0	0	0	152	0	0	152	0
(E) OTHER	0	0	0	0	8	0	300	308	0
2. FEES (A) TUITION CREDIT	35,188	0	0	35,188	0	0	0	35,188	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	2,766	0	8,835	11,601	0	0	0	11,601	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	585	0	0	585	0	1,517	1,372	3,474	941
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	2,390	0	0	2,390	0
6. SALES OF SERVICE AND PRODUCTS	0	0	9,579	9,579	0	0	0	9,579	0
7. INVESTMENT INCOME	2,727	0	0	2,727	0	520	91	3,338	184
8. MISCELLANEOUS	101	0	271	372	0	1,923	72	2,367	0
TOTAL	108,239	0	19,022	127,261	7,907	4,338	3,668	143,174	1,125

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $3,816,478 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	36,193	0	0	36,193	0	0	0	36,193
(B) OTHER INSTRUCTION & RESEARCH	6,818	0	0	6,818	4,272	0	0	11,090
(C) OTHER SALARIES AND WAGES	28,812	0	4,128	32,940	0	1,125	0	34,065
TOTAL SALARIES AND WAGES	71,823	0	4,128	75,951	4,272	1,125	0	81,348
2. EMPLOYEE BENEFITS	12,790	0	683	13,473	408	46	0	13,927
TOTAL SALARIES AND BENEFITS	84,613	0	4,811	89,424	4,680	1,171	0	95,275
3. LIBRARY ACQUISITIONS	2,499	0	0	2,499	0	0	0	2,499
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,819	0	1,659	5,478	1,727	458	0	7,663
5. OPERATIONAL SUPPLIES AND EXPENSES	2,639	0	544	3,183	2,549	1,336	264	7,332
6. COST OF GOODS SOLD	0	0	6,522	6,522	0	0	0	6,522
7. UTILITIES	2,603	0	3,076	5,679	0	0	0	5,679
8. MUNICIPAL TAXES	831	0	110	941	0	0	0	941
9. RENOVATIONS AND ALTERATIONS	990	0	0	990	0	0	695	1,685
10. EXTERNALLY CONTRACTED SERVICES	176	0	0	176	0	0	0	176
11. SCHOLARSHIPS, BURSARIES, ETC.	878	0	0	878	0	797	0	1,675
12. PRINCIPAL AND INTEREST REPAYMENTS	926	0	1,724	2,650	0	0	0	2,650
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	3,531	3,531
15. MISCELLANEOUS	3,866	0	411	4,277	0	0	0	4,277
16. INTERNAL COST ALLOCATIONS	-147	0	147	0	0	0	0	0
TOTAL	103,693	0	19,004	122,697	8,956	3,762	4,490	139,905

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WINDSOR

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	36,193	0	36,193	0	0	0	0	0	0	36,193
(B) OTHER INSTRUCTION & RESEARCH	6,818	0	6,818	0	0	0	0	0	0	6,818
(C) OTHER SALARIES AND WAGES	7,269	0	7,269	4,163	2,877	3,497	4,403	5,593	1,010	28,812
TOTAL SALARIES AND WAGES	50,280	0	50,280	4,163	2,877	3,497	4,403	5,593	1,010	71,823
2. EMPLOYEE BENEFITS	8,502	0	8,502	814	528	590	850	1,347	159	12,790
TOTAL SALARIES AND BENEFITS	58,782	0	58,782	4,977	3,405	4,087	5,253	6,940	1,169	84,613
3. LIBRARY ACQUISITIONS	0	0	0	2,499	0	0	0	0	0	2,499
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,381	0	1,381	150	1,309	232	158	544	45	3,819
5. OPERATIONAL SUPPLIES AND EXPENSES	1,033	0	1,033	33	102	249	420	509	293	2,639
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	96	0	0	2,507	0	2,603
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	831	0	831
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	990	0	990
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	176	0	176
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	878	0	0	0	878
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	746	0	0	180	926
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,042	0	2,042	27	21	229	108	422	1,017	3,866
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	-147	-147
TOTAL	63,238	0	63,238	7,686	4,933	6,421	5,939	12,919	2,557	103,693

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRI-BUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACE-MENTS (8)	PURCHASE ORDER COMMIT-MENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	617	865	0	0	0	1,482	-544	0	0	-544
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	617	865	0	0	0	1,482	-544	0	0	-544
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	3,140	3,131	200	0	5,051	11,522	1,446	0	0	1,446
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	3,757	3,996	200	0	5,051	13,004	902	0	0	902

* Other Operating funds are for capital equipment, $1,750 thousand; financial planning, $1,500 thousand; and stabilization fund, $1,801 thousand.

YORK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	289,951	0	6,306	44,725	0	340,982	18,984	3,208	6,762	369,936	6,174
2. TOTAL EXPENSE (FROM TABLE 3)	279,799	0	7,704	44,144	0	331,647	17,342	2,878	8,958	360,825	0
3. LUMP SUM PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
4. NET REVENUE (EXPENSE)	10,152	0	-1,398	581	0	9,335	1,642	330	-2,196	9,111	6,174
5. NET RECONCILING ITEMS	-2,928	0	832	-104	0	-2,200	0	0	0	-2,200	0
6. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	7,224	0	-566	477	0	7,135	1,642	330	-2,196	6,911	6,174
7. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,258	0	566	-88	0	-780	-840	-847	2,546	79	-79
8. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-5,528	5,528	0	0	0	0	0	0	0	0	0
9. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	438	5,528	0	389	0	6,355	802	-517	350	6,990	6,095
10. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	741	18,420	0	-19,702	0	-541	15,810	13,182	-8,881	19,570	20,135
11. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,179	23,948	0	-19,313	0	5,814	16,612	12,665	-8,531	26,560	26,230

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MET									
(I) FORMULA	138,773	0	0	138,773	0	0	0	138,773	0
(II) EXTRA FORMULA	34,389	0	0	34,389	0	0	0	34,389	0
(III) OTHER MET GRANTS	9,565	0	588	10,153	202	0	2,972	13,327	0
(B) OTHER ONTARIO GRANTS	574	0	0	574	438	0	0	1,012	0
TOTAL ONTARIO GRANTS	183,301	0	588	183,889	640	0	2,972	187,501	0
(C) FEDERAL	264	0	0	264	14,360	65	1,563	16,252	0
(D) MUNICIPAL	27	0	0	27	191	0	0	218	0
(E) OTHER	298	0	0	298	722	0	0	1,020	0
2. FEES (A) TUITION CREDIT	89,291	0	0	89,291	0	0	0	89,291	0
(B) TUITION NON-CREDIT	0	6,302	0	6,302	0	0	0	6,302	0
(C) MISCELLANEOUS	7,377	4	16,308	23,689	0	0	1,567	25,256	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	4,645	0	0	4,645	0	2,235	0	6,880	4,408
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	3,071	14	0	3,085	0
6. SALES OF SERVICE AND PRODUCTS	0	0	27,121	27,121	0	0	0	27,121	0
7. INVESTMENT INCOME	3,962	0	31	3,993	0	884	614	5,491	1,766
8. MISCELLANEOUS	786	0	677	1,463	0	10	46	1,519	0
TOTAL	289,951	6,306	44,725	340,982	18,984	3,208	6,762	369,936	6,174

Note: In addition to the total provincial government grants shown above, the Government of Ontario provided $6,500,390 to this provincially-assisted university to pay, in an identical amount, principal installments and interest on debentures issued by the universities in prior fiscal years to the Ontario Financing Authority.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: YORK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	97,740	0	0	97,740	1,332	0	0	99,072
(B) OTHER INSTRUCTION & RESEARCH	10,689	2,066	0	12,755	3,046	0	0	15,801
(C) OTHER SALARIES AND WAGES	86,958	1,283	9,259	97,500	4,557	1,587	0	103,644
TOTAL SALARIES AND WAGES	195,387	3,349	9,259	207,995	8,935	1,587	0	218,517
2. EMPLOYEE BENEFITS	23,309	175	1,619	25,103	663	25	0	25,791
TOTAL SALARIES AND BENEFITS	218,696	3,524	10,878	233,098	9,598	1,612	0	244,308
3. LIBRARY ACQUISITIONS	8,387	0	0	8,387	0	118	0	8,505
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	12,621	304	1,101	14,026	2,284	79	1,338	17,727
5. OPERATIONAL SUPPLIES AND EXPENSES	8,487	2,209	3,308	14,004	2,488	103	0	16,595
6. COST OF GOODS SOLD	0	0	8,989	8,989	0	0	0	8,989
7. UTILITIES	9,405	80	4,445	13,930	76	0	0	14,006
8. MUNICIPAL TAXES	2,087	0	0	2,087	0	0	0	2,087
9. RENOVATIONS AND ALTERATIONS	1,011	1	2,989	4,001	0	0	669	4,670
10. EXTERNALLY CONTRACTED SERVICES	1,978	4	939	2,921	0	0	0	2,921
11. SCHOLARSHIPS, BURSARIES, ETC.	4,906	0	0	4,906	0	685	0	5,591
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	10,947	10,947	0	0	2,181	13,128
13. LAND AND SITE SERVICES	0	0	0	0	0	0	86	86
14. BUILDINGS	0	0	0	0	0	0	4,684	4,684
15. MISCELLANEOUS	12,221	1,582	548	14,351	2,896	281	0	17,528
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	279,799	7,704	44,144	331,647	17,342	2,878	8,958	360,825

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	97,740	0	97,740	0	0	0	0	0	0	97,740
(B) OTHER INSTRUCTION & RESEARCH	10,689	0	10,689	0	0	0	0	0	0	10,689
(C) OTHER SALARIES AND WAGES	35,241	0	35,241	8,383	6,828	5,051	16,829	13,171	1,455	86,958
TOTAL SALARIES AND WAGES	143,670	0	143,670	8,383	6,828	5,051	16,829	13,171	1,455	195,387
2. EMPLOYEE BENEFITS	17,153	0	17,153	998	813	601	2,003	1,568	173	23,309
TOTAL SALARIES AND BENEFITS	160,823	0	160,823	9,381	7,641	5,652	18,832	14,739	1,628	218,696
3. LIBRARY ACQUISITIONS	0	0	0	8,387	0	0	0	0	0	8,387
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,419	0	4,419	670	4,360	432	1,216	1,041	483	12,621
5. OPERATIONAL SUPPLIES AND EXPENSES	1,269	0	1,269	296	175	196	2,478	2,701	1,372	8,487
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	3,345	0	0	6,060	0	9,405
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2,087	0	2,087
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,011	0	1,011
10. EXTERNALLY CONTRACTED SERVICES	65	0	65	529	766	13	26	490	89	1,978
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	4,906	0	0	0	4,906
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	7,981	0	7,981	150	133	565	1,150	367	1,875	12,221
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	174,557	0	174,557	19,413	16,420	11,764	23,702	28,496	5,447	279,799

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1996
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	OPERATING							ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	UNEXPENDED PENSION CONTRIBUTIONS (5)	OTHER* (6)	TOTAL (7)	REPAIRS, RENOVATIONS & REPLACEMENTS (8)	PURCHASE ORDER COMMITMENTS (9)	OTHER (10)	TOTAL (11)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	1,800	23,997	0	0	6,500	32,297	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	2,395	15,674	0	0	8,700	26,769	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	-595	8,323	0	0	-2,200	5,528	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	2,395	27,525	0	9,000	-20,500	18,420	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	1,800	35,848	0	9,000	-22,700	23,948	0	0	0	0

* Other Operating funds are for vacation pay accrual, ($5,600) thousand; early retirement accrual, ($15,200) thousand; and teachers' superannuation, ($1,900) thousand.